

Noelle E. Dwarzski, WSBA No. 40041  
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MORALES & JOSEPHSON, P.S.  
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UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

BOARDS OF TRUSTEES OF THE  
CEMENT MASONS & PLASTERERS  
HEALTH & WELFARE TRUST,  
CEMENT MASONS AND  
PLASTERERS RETIREMENT TRUST,  
and WESTERN WASHINGTON  
CEMENT MASONS JOURNEYMAN  
AND APPRENTICE TRAINING  
TRUST,

Plaintiffs,

v.

LUNDEEN SIMONSON, INC., a  
Washington Corporation, UBI No.  
601358261, Contractor's License No.  
LUNDESI086PZ and DIAMOND-S  
POLISHED CONCRETE, INC., UBI No.  
601391300, Contractor's License No.  
DIAMOPC865NQ,

Defendants.

NO.

**COMPLAINT FOR BREACH OF  
COLLECTIVE BARGAINING  
AGREEMENT BY SIGNATORY AND  
ALTER-EGO EMPLOYERS**

For their complaint, plaintiffs allege as follows:

**I. PARTIES AND JURISDICTION**

COMPLAINT FOR DELINQUENT  
FRINGE BENEFIT CONTRIBUTIONS - 1

5000 331 ue211201

BARLOW COUGHRAN  
MORALES & JOSEPHSON, P.S.  
1325 FOURTH AVE., SUITE 910  
SEATTLE, WA 98101  
(206) 224-9900

1           1.       Plaintiffs are the Boards of Trustees of the Cement Masons & Plasterers Health  
2       & Welfare Trust, Cement Masons and Plasterers Retirement Trust, Western Washington  
3       Cement Masons Journeyman and Apprentice Training Trust, and Washington Construction  
4       Industry Substance Abuse Program Funds (collectively “Trust Funds”).

5           2.       The plaintiffs Boards of Trustees are fiduciaries as that term is defined in  
6       Section 402(a) of ERISA, 29 U.S.C. § 1102(a).

7           3.       Trust Funds are joint labor-management funds created pursuant to Section  
8       302(c) of the Labor Management Relations Act (“LMRA”), 29 U.S.C. § 186(c), and the  
9       Employee Retirement Income Security Act (“ERISA”), 29 U.S.C. § 1001, *et seq.* as amended  
10      (“ERISA”).

11          4.       Defendant Lundeen Simonson, Inc. (hereafter “Lundeen”), is a Washington  
12      corporation engaged in business within the jurisdiction of this Court, and such business  
13      affects commerce within the meaning of Section 301(a) of the Act, 29 U.S.C. § 185(a).

14          5.       Lundeen’s principal place of business is located in Spokane, Washington.

15          6.       At all material times, the officers and principals of Lundeen have been Bryan  
16      E. Simonson, President; Scott Alan Simonson, Vice President; and Harley Wayne Simonson,  
17      Secretary.

18          7.       Defendant Diamond-S Polished Concrete, Inc. (hereafter “Diamond-S”), is a  
19      Washington corporation engaged in business within the jurisdiction of this Court, and such  
20      business affects commerce within the meaning of Section 301(a) of the Act,  
21      29 U.S.C. § 185 (a).

8. At all material times, the officers and principals of Diamond-S have been Bryan Simonson, President and Harley Wayne Simonson, Vice President.

9. Diamond-S's principal place of business is located in Spokane, WA.

10. Jurisdiction is conferred on this Court by Sections 502 and 515 of ERISA, 29 U.S.C. §1132 and §1145.

11. Pursuant to ERISA § 502(e)(2), 29 U.S.C. §1132(e)(2), venue is appropriate in the Division of Seattle, King County, Washington as the Trust Funds are administered in King County, WA.

## II. FIRST CLAIM FOR RELIEF: ACTION TO ENFORCE JUDGMENT

12. On December 19, 2016, the Trust Funds were awarded Default Judgment against Lundeen in the amount of \$115,582.52 in King County Superior Court Cause No. 16-2-12579-4 SEA. A true and correct copy is attached as Exhibit A.

13. \$45,005.39 in post-judgment payments were received.

14. \$72,932.28 comprised of \$24,323.06 in contributions, \$21,254.64 in interest , \$15,923.88 in liquidated damages, \$9,730.67 in accounting fees and \$1,700.00 in attorney fees remains outstanding on the judgment.

### **III. SECOND CLAIM FOR RELIEF: ACTION TO ENFORCE TERMS OF THE TRUST AGREEMENTS**

15. The Trust Funds re-allege the facts set forth in paragraphs 1 through 14 above as if stated fully herein, and further allege as follows:

16. At all material times, Lundeen agreed to be bound by the collective bargaining agreement (hereafter referred to as “CBA”) between the Operative Plasterers’ and Cement

1 Masons' International Association, Cement Masons' Local 528 (hereafter referred to as  
2 "Local 528") and the Associated General Contractors of Washington.

3 17. The CBA incorporates the terms of the Trust Agreements for the Cement  
4 Masons & Plasterers Health & Welfare Trust, the Cement Masons and Plasterers Retirement  
5 Trust, and the Western Washington Cement Masons Journeyman and Apprentice Training  
6 Trust (collectively referred to as "Trust Agreements").

7 18. Bryan Simonson, President of Employer, was authorized to legally bind and  
8 sign contracts on behalf of the Employer and signed compliance agreements binding Lundeen  
9 to collective bargaining agreements requiring it to contribute to the Trust Funds.

10 19. The CBA and Trust Agreements require Lundeen to make employee benefit  
11 contributions to Trust Funds on behalf of Employer's employees working within with the  
12 jurisdiction of the CBA.

13 20. Under the terms of the CBA and Trust Agreements, the Trusts are authorized  
14 to audit Lundeen's payroll records for the purpose of confirming its contribution obligation to  
15 the Trusts.

16 21. On August 21, 2018, the Trust Funds issued two audit reports: 1) to the  
17 Cement Masons and Plasterers Trust Funds (Exhibit B) and 2) Washington-Idaho Cement  
18 Masons Employers Retirement Trust Funds (Exhibit C) that covered the period of March  
19 2015 through May 2018.

20 22. At all material times, Lundeen employed employees for whom employee  
21 benefit contributions are due pursuant to the terms of the CBA and Trust Agreements.

22 23. According to the terms of the CBA, Trust Agreements, and Section 502(g)(2)

of ERISA, 29 USC § 1132(g)(2), Lundeen is obligated to pay liquidated damages, interest, reasonable attorney's fees, and costs and expenses of suit.

24. For the two audits, Lundeen owes \$364,432.44, comprised of \$229,943.54 in contributions, \$31,090.35 in liquidated damages, \$92,516.05 in interest, and \$10,882.50 in audit accounting fees for March 2015 through May 2018.

**IV. THIRD CLAIM FOR RELIEF: DECLARATORY RELIEF THAT DIAMOND-S IS AN ALTER-EGO OF LUNDEEN**

25. The Trusts re-allege the facts set forth in paragraphs 1 through 24 above as if stated fully herein, and further allege as follows:

26. Lundeen is a construction contractor located at in Spokane, Washington.

27. Diamond-S is also a construction contractor.

28. Diamond-S listed its business address as 3605 East Crown Avenue, Spokane, Washington 99217 with Washington State Department of Labor & Industries. Lundeen listed its Registered Agent's street address as 3609 East Crown Avenue, Spokane, Washington 99217.

29. Bryan Simonson is listed as the Registered Agent and President for Lundeen. Bryan Simonson is listed as the President for Diamond-S.

30. Lundeen and Diamond-S have the same President, business purposes, operation, equipment, customers, supervision, and ownership.

31. Diamond-S is the alter-ego of Lundeen because they constitute a single-employer under the Act and ERISA.

1           32. As an alter-ego of Lundeen, Diamond-S is required to abide by Lundeen's  
2 CBA with Local 528 and the Trust Agreements.

3           33. As an alter-ego of Lundeen, Diamond-S is required to comply with the Trusts'  
4 payroll auditor and provide the documentation necessary for the completion of the Trusts'  
5 payroll audit.

6           34. As an alter-ego of Lundeen, Diamond-S is liable for the unpaid amounts owed  
7 by Lundeen in the amount of \$364,432.44, comprised of \$229,943.54 in contributions,  
8 \$31,090.35 in liquidated damages, \$92,516.05 in interest, and \$10,882.50 in audit accounting  
9 fees for March 2015 through May 2018.

10          35. Diamond-S owes additional fringe benefit contributions to the Trust Funds for  
11 covered hours worked by its employees, liquidated damages, interest, attorney fees and costs  
12 for the period of January 2014 through the current date. The total amount shall be proven  
13 through motions or at trial.

14          36. According to the terms of the CBA, Trust Agreements, and ERISA §502(g)(2),  
15 Diamond-S is obligated to pay liquidated damages, interest, reasonable attorney's fees, and  
16 costs and expenses of suit.

17                                   IV. **PRAYER FOR RELIEF**

18           The Trusts pray for relief against the defendants, jointly and severally, as follows:

19           A. Declaratory relief finding that Diamond-S Polished Concrete Inc. is the alter-  
20 ego of Lundeen Simonson, Inc.;

21           B. An order requiring Lundeen Simonson, Inc. and/or Diamond-S Polished  
22 Concrete, Inc. to pay all delinquent contributions found to be owing by the Trust Funds;

1 C. For all costs and attorney's fees incurred;

2 D. For liquidated damages, interest, reasonable attorney's fees, and costs and  
3 expenses of suit; and

4 E. Such other relief as the Court deems just and equitable.

5 DATED this 26<sup>th</sup> day of May, 2020.

6 s/ Noelle E. Dwarzski

7 Noelle E. Dwarzski, WSBA # 40041  
8 BARLOW COUGHRAN  
9 MORALES & JOSEPHSON, P.S.  
Attorneys for Plaintiff Trusts  
1325 Fourth Ave., Suite 910  
Seattle, WA 98101

# **EXHIBIT A**



RECEIVED

DEC 28 2016

McKENZIE ROTHWELL  
BARLOW & COUGHRAN

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON  
IN AND FOR THE COUNTY OF KING

BOARD OF TRUSTEES OF THE  
CEMENT MASONS & PLASTERERS  
HEALTH & WELFARE TRUST, *et al.*,  
Plaintiffs,

v.

LUNDEEN SIMONSON  
INCORPORATED, a Washington  
Corporation, Contractor's License No.  
LUNDESI086PZ, UBI No. 601358261 and  
CONTRACTORS BONDING AND  
INSURANCE COMPANY, Bond No.  
SD9074,

Defendants.

NO. 16-2-12579-4 SEA

ORDER OF DEFAULT JUDGMENT  
[PROPOSED]

JUDGMENT SUMMARY

Judgment Creditors: Board of Trustees of the Cement Masons & Plasterers  
Health & Welfare Trust, Cement Masons and  
Plasterers Retirement Trust, and Western Washington  
Cement Masons Journeyman and Apprentice Training  
Trust

Judgment Debtor: Lundeen Simonson Incorporated

DEFAULT JUDGMENT - 4

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1325 FOURTH AVE., SUITE 910  
SEATTLE, WA 98101  
(206) 224-9900

## 1 AMOUNTS DUE

Contributions:	\$	69,328.45
Interest:		16,200.77
Liquidated Damages:		15,923.88
Audit Fees:		9,730.67
Referral Attorney Fees:		1,700.00
Fees and Costs:		427.25
Attorneys Fees:		2,271.50
	TOTAL:	\$ <u>115,582.52</u>

6 Principal Judgment Amount Shall Bear Interest at 12% per annum.

7 Attorney fees, costs and other recovery amounts shall bear interest at 12% per annum.

8 Attorney for Judgment Creditors: Noelle E. Dwarzski  
McKENZIE ROTHWELL BARLOW  
9 & COUGHRAN, P.S.

10 Attorney for Judgment Debtor: None

11 This is an action for breach of a collective bargaining agreement. In accordance with  
12 Plaintiffs' motion, the Court having considered the pleadings, documents and declarations  
13 on file, finds as follows:

14 FINDINGS OF FACT

15 1. The Court, having considered the declaration of Noelle E. Dwarzski, one of  
16 Plaintiffs' attorneys and the declaration of Darlene Sweet-Gugel, Data Controller with  
17 Welfare & Pension Administration Service, Inc. concludes that said declarations are  
18 accurate.

19 2. The Court concludes that an Order of Default was entered on July 7, 2016  
20 duly adjudging defendant, Lundeen Simonson Incorporated, to be in default.  
21  
22

DEFAULT JUDGMENT - 4

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BARLOW & COUGHRAN, P.S.  
1325 FOURTH AVE., SUITE 910  
SEATTLE, WA 98101  
(206) 224-9900

3. The Court finds that a total of \$112,883.77 in contributions, interest, liquidated damages, accounting fees, and referral attorney fees are due and owing for the period of January 2014 through September 2016.

4. The Court finds that \$427.25 in costs, including filing, service and miscellaneous fees, were incurred in this action and are recoverable under the agreements.

5. The Court finds that reasonable attorney fees for collection of delinquent contributions is \$2,271.50.

6. The Court hereby finds that plaintiffs are entitled to a default judgment against the defendant, Lundeen Simonson Incorporated, in the following amounts for the period of January 2014 through September 2016:

Contributions:	\$	69,328.45
Interest:		16,200.77
Liquidated Damages:		15,923.88
Audit Fees:		9,730.67
Referral Attorney Fees:		1,700.00
Fees and Costs:		427.25
Attorneys Fees:		2,271.50
TOTAL:	\$	<u>115,582.52</u>

#### CONCLUSIONS OF LAW

7. The Court finds that the Plaintiffs are entitled to a default judgment against the defendant, Lundeen Simonson Incorporated, in the amount of \$115,582.52 as a matter of law.

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////

DEFAULT JUDGMENT - 4

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BARLOW & COUGHRAN, P.S.  
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SEATTLE, WA 98101  
(206) 224-9900

JUDGMENT

8. It is ORDERED, ADJUDGED and DECREED that a default judgment be entered against defendant, Lundeen Simonson Incorporated, consistent with the Findings of Fact and Conclusions of Law.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
King County Superior Court Commissioner

Presented by:

/s/ Noelle E. Dwarzski  
Noelle E. Dwarzski, WSBA #40041  
McKENZIE ROTHWELL BARLOW  
& COUGHRAN, P.S.  
Attorneys for Plaintiffs

DEFAULT JUDGMENT - 4

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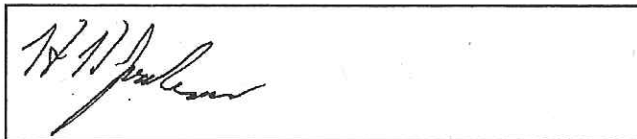
McKENZIE ROTHWELL  
BARLOW & COUGHRAN, P.S.  
1325 FOURTH AVE., SUITE 910  
SEATTLE, WA 98101  
(206) 224-9900



King County Superior Court  
Judicial Electronic Signature Page

Case Number: 16-2-12579-4  
Case Title: BOARD OF TRUSTEES OF THE CEMENT ET AL VS  
LUNDEEN SIMONSON INC ET ANO  
Document Title: DEFAULT JUDGMENT

Signed by: Commissioner Henry Judson  
Date: 12/19/2016 4:05:35 PM

A rectangular box containing a handwritten signature in black ink. The signature appears to be 'H. Judson' written in a cursive style.

Judge/Commissioner: Commissioner Henry Judson

This document is signed in accordance with the provisions in GR 30.

Certificate Hash: 252A2613AD1DF6F184ADD5EFD5753C76D53A5CB8  
Certificate effective date: 7/16/2014 12:09:30 PM  
Certificate expiry date: 7/16/2019 12:09:30 PM  
Certificate Issued by: C=US, E=kcscefiling@kingcounty.gov, OU=KCDJA,  
O=KCDJA, CN="Henry Judson:  
WPypi5D74hGx6nH1Ylhwmw=="

Page 5 of 5

## **EXHIBIT B**



**Welfare & Pension  
Administration Service, Inc.**

7525 SE 24<sup>th</sup> Street, Suite 200, Mercer Island, WA 98040  
P.O. Box 34203 Seattle, WA 98124  
Telephone (206) 441-7574 or (800) 732-1121 • FAX (206) 695-0964

Random Fringe Benefit Contributions Compliance Report  
For Plan Administration Use Only

The Board of Trustees  
Cement Masons and Plasterers Trust Funds

Re: **Lundeen Simonson, Inc.**  
Account Numbers: 48081, 48082 & 48083

As requested by the Board of Trustees of the above-mentioned trust funds we looked at the payroll records of Lundeen Simonson, Inc. This task was undertaken in order to assist the Board of Trustees in determining whether the employer is in general compliance with the collective bargaining agreement (CBA) and Plan documents requiring that certain fringe benefit contributions be made to the respective Trust Funds.

On June 7, 2018, we received payroll records from Connie Simonson, Office Manager for Lundeen Simonson, Inc. On July 17, 2018 and July 25, 2018, we received additional records. Following is a description of the various measures undertaken in compiling the information for our report.

- Ms. Simonson provided us with payroll summaries, an employee list, a job list, time by job summaries, timecards, certified payroll, State quarterly payroll tax reports and trust remittance reports. These records covered the period March 2015 through May 2018.
- We identified all employees by classifications appearing on the various payroll records, reference to wage rates and discussions with the employer.
- We compared the effective rates of pay to the hours and wages recorded and paid per the payroll summaries and certified payroll. These recorded hours and wages were then compared to the hours reported to the Trusts.
- The unreported hours were due to the employer not submitting the required remittance reports with payment, reporting employees to the wrong local and not reporting all employees performing work covered by the CBA.
- The unreported hours resulted in an underpayment of contributions of \$126,131.77, liquidated damages of \$15,504.45, and interest charges of \$53,669.63 as supported by the attached Summary Schedule A-1 and related Supporting Schedules. Accounting fees amounted to \$4,555.50 for a total due of \$199,861.36.

The Board of Trustees  
Cement Masons and Plasterers Trust Funds  
Page 2 of 2

- The overreported hours were a result of reporting employees to the wrong local.
- The overreported hours resulted in an overpayment of contributions of (\$9,101.04) as supported by the attached Summary Schedule A-2 and related Supporting Schedules.
- The percentage of improperly paid contributions amounted to 77.00% for the period covered by our report.

We are providing this information to the Board of Trustees for their use in the management of above referenced employee contribution practices of Lundeen Simonson, Inc., and it is not to be shared with third parties.

August 21, 2018

PV



Trust Fund: Cement Masons and Plasterers Trust Funds

Employer: Lundeen Simonson, Inc.  
Account #'s: 48081, 48082 & 48083

Summary of Reporting Exceptions, Liquidated Damages  
And Interest Due

March 2015 through May 2018

Year	Hours	Contributions	Liquidated			
<u>Account#</u> <u>Schedule</u>	<u>Exceptions</u>	<u>Exceptions</u>	<u>Damages</u>	<u>Interest</u>	<u>Total</u>	
2015						
48081 B-1	380.00	\$ 5,681.01	\$ 759.41	\$ 2,688.84	\$	9,129.26
48082 C-1	7,242.00	52,374.46	6,284.94	26,665.59		85,324.99
48083 D-1	2,549.00	18,261.02	2,191.32	9,711.11		30,163.45
2016						
48082 E-1	900.50	6,555.64	786.68	2,623.04		9,965.36
48082 F-1	632.00	4,853.76	611.94	1,586.11		7,051.81
48083 G-1	1,060.50	7,720.44	933.55	2,943.76		11,597.75
48083 H-1	1,561.50	11,992.32	1,481.16	3,532.11		17,005.59
2017						
48082 I-1	499.00	3,832.32	606.53	753.42		5,192.27
48083 J-1	1,935.00	14,860.80	1,848.93	3,165.65		19,875.38
	<u>16,759.50</u>	<u>\$ 126,131.77</u>	<u>\$ 15,504.46</u>	<u>\$ 53,669.63</u>	<u>\$</u>	<u>195,305.86</u>

Breakdown by Fund:

	<u>Underpaid</u>
Health and Security	\$ 120,364.66
Retirement Fund	2,724.61
Apprenticeship & Training	3,042.50
Total	<u>\$ 126,131.77</u>

[illegible][illegible][illegible]Exhibit B to Complaint - Page 18

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48081  
Rate Code: 001

Schedule: B-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2015

Contributions Due, Schedule: B-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare			\$718.62	\$63.72	\$1,908.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,690.40
Retirement Fund			727.76	64.53	1,932.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,724.61
Apprentice Training Fund			71.05	6.30	188.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.00

LD Rates	Liquidated Damages by Fund												
Health and Welfare	12%		\$86.23	\$25.00	\$228.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340.20
Retirement Fund	12%		87.33	25.00	231.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344.21
Apprentice Training Fund	12%		25.00	25.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00

Liquidated Damages			<u>198.56</u>	<u>75.00</u>	<u>485.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>759.41</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund												
	Int. Rates	39	38	37	36	35	34	33	32	31	30		
Health and Welfare	18%												
Retirement Fund	12%												
Apprentice Training Fund	18%												

Interest Charges			<u>745.78</u>	<u>64.43</u>	<u>1,878.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,688.84</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.

Account#: 48081

Rate Code: 001

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3

Detail of Reporting Exceptions  
For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Lever, S XXX-XX-XXXX	1 2 3				208.50 199.50 9.00									208.50 199.50 9.00
Marila, C XXX-XX-XXXX	1 2 3					51.00 0.00 51.00								51.00 0.00 51.00
Marila, S XXX-XX-XXXX	1 2 3					100.50 0.00 100.50								100.50 0.00 100.50
Murley, M XXX-XX-XXXX	1 2 3			31.00 0.00 31.00										31.00 0.00 31.00
Ruonavaara, J XXX-XX-XXXX	1 2 3			17.50 0.00 17.50										17.50 0.00 17.50
Selinas, E XXX-XX-XXXX	1 2 3			53.00 0.00 53.00										53.00 0.00 53.00
Simonson, E XXX-XX-XXXX	1 2 3					78.00 0.00 78.00								78.00 0.00 78.00
Simonson, S XXX-XX-XXXX	1 2 3					203.00 163.00 40.00								203.00 163.00 40.00
Total Reportable Hours	1	101.50	208.50	432.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	742.50
Total Hours Reported	2	0.00	199.50	163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362.50
Total Reporting Exceptions	3	101.50	9.00	269.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380.00

Cement Masons & Plasterers Trust Funds  
 Lundeen Simonson, Inc.  
 Account#: 48082  
 Rate Code: 066

Schedule: C-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2015

	Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	C-3			0.00	51.00	766.00	919.50	1,447.50	1,420.00	1,149.00	108.00	804.00	577.00	7,242.00
Health and Welfare				\$0.00	\$361.08	\$5,423.28	\$6,510.06	\$10,537.80	\$10,337.60	\$8,364.72	\$786.24	\$5,853.12	\$4,200.56	\$52,374.46

Detail of Contributions Due or Overpaid on Reporting Exceptions

Total		\$0.00	\$361.08	\$5,423.28	\$6,510.06	\$10,537.80	\$10,337.60	\$8,364.72	\$786.24	\$5,853.12	\$4,200.56	\$52,374.46
Liquidated Damages	C-2	0.00	43.33	650.79	781.21	1,264.54	1,240.51	1,003.77	94.35	702.37	504.07	6,284.94
Interest Charges	C-2	0.00	205.82	3,009.92	3,515.43	5,532.35	5,272.18	4,140.54	377.40	2,721.70	1,890.25	26,665.59
Total Due or Overpaid		<u>\$0.00</u>	<u>\$610.23</u>	<u>\$9,083.99</u>	<u>\$10,806.70</u>	<u>\$17,334.69</u>	<u>\$16,850.29</u>	<u>\$13,509.03</u>	<u>\$1,257.99</u>	<u>\$9,277.19</u>	<u>\$6,594.88</u>	<u>\$85,324.99</u>

Fund Type	Trust Fund Contribution Rates
Health and Welfare	001
	7.08
	7.08
	7.08
	7.08
	7.28
	7.28
	7.28
	7.28
	7.28

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 066

Schedule: C-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2015

Contributions Due, Schedule: C-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare			\$0.00	\$361.08	\$5,423.28	\$6,510.06	\$10,537.80	\$10,337.60	\$8,364.72	\$786.24	\$5,853.12	\$4,200.56	\$52,374.46

LD Rates		Liquidated Damages by Fund										
Health and Welfare	12%	\$0.00	\$43.33	\$650.79	\$781.21	\$1,264.54	\$1,240.51	\$1,003.77	\$94.35	\$702.37	\$504.07	\$6,284.94

Liquidated Damages		<u>0.00</u>	<u>43.33</u>	<u>650.79</u>	<u>781.21</u>	<u>1,264.54</u>	<u>1,240.51</u>	<u>1,003.77</u>	<u>94.35</u>	<u>702.37</u>	<u>504.07</u>	<u>6,284.94</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

		Interest Charges by Fund											
Number of Delinquent Months		39	38	37	36	35	34	33	32	31	30		
Health and Welfare	Int. Rates 18%	\$0.00	\$205.82	\$3,009.92	\$3,515.43	\$5,532.35	\$5,272.18	\$4,140.54	\$377.40	\$2,721.70	\$1,890.25	\$26,665.59	

Interest Charges	<u>0.00</u>	<u>205.82</u>	<u>3,009.92</u>	<u>3,515.43</u>	<u>5,532.35</u>	<u>5,272.18</u>	<u>4,140.54</u>	<u>377.40</u>	<u>2,721.70</u>	<u>1,890.25</u>	<u>26,665.59</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Account#: 48082

Rate Code: 066

Key:  
Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions  
For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Austin, S XXX-XX-XXXX	1 2 3								193.50 0.00 193.50	69.00 0.00 69.00				193.50 0.00 193.50
Grageda, J XXX-XX-XXXX	1 2 3								18.00 0.00 18.00					87.00 0.00 87.00
Johnson, M XXX-XX-XXXX	1 2 3										120.00 80.00 40.00	195.50 0.00 195.50	90.00 0.00 90.00	405.50 80.00 325.50
Lever, S XXX-XX-XXXX	1 2 3						160.00 0.00 160.00	40.00 0.00 40.00	100.00 0.00 100.00	39.00 0.00 39.00			91.00 0.00 91.00	430.00 0.00 430.00
Matila, C XXX-XX-XXXX	1 2 3				51.00 0.00 51.00	124.50 0.00 124.50	179.00 0.00 179.00	165.50 0.00 165.50	159.00 0.00 159.00	32.50 0.00 32.50				711.50 0.00 711.50
Matila, S XXX-XX-XXXX	1 2 3					29.50 0.00 29.50								29.50 0.00 29.50
Miles, C XXX-XX-XXXX	1 2 3					84.00 0.00 84.00	211.00 0.00 211.00	167.00 0.00 167.00						462.00 0.00 462.00
Murley, M XXX-XX-XXXX	1 2 3					135.00 0.00 135.00		65.00 0.00 65.00	153.00 0.00 153.00	15.00 0.00 15.00		175.50 0.00 175.50	90.00 0.00 90.00	633.50 0.00 633.50
Murley, N XXX-XX-XXXX	1 2 3							65.00 0.00 65.00	173.00 0.00 173.00					238.00 0.00 238.00
Niskanen, R XXX-XX-XXXX	1 2 3						27.00 0.00 27.00	162.00 0.00 162.00	40.00 0.00 40.00	80.50 0.00 80.50				309.50 0.00 309.50

Rodriguez, M XXX-XX-XXXX	1	18.00						240.00	171.00	200.00	629.00		
	2	0.00						0.00	0.00	100.00	100.00		
	3	18.00						240.00	171.00	100.00	529.00		
Ruonavaara, J XXX-XX-XXXX	1	179.50	40.00								219.50		
	2	0.00	0.00								0.00		
	3	179.50	40.00								219.50		
Salinas, E XXX-XX-XXXX	1	162.00	190.00	114.00	200.00	170.00	150.00	836.00					
	2	160.00	0.00	0.00	0.00	109.00	58.00	269.00					
	3	2.00	190.00	114.00	200.00	61.00	92.00	567.00					
Sanchez, R XXX-XX-XXXX	1				80.00	160.00		390.00					
	2				0.00	0.00		58.00					
	3				80.00	160.00		332.00					
Simonson, B XXX-XX-XXXX	1						54.00	54.00					
	2						0.00	0.00					
	3						54.00	54.00					
Simonson, H XXX-XX-XXXX	1				47.50		47.50						
	2				0.00		0.00	0.00					
	3				47.50		47.50	47.50					
Simonson, J XXX-XX-XXXX	1			21.00			21.00						
	2			0.00			0.00	0.00					
	3			21.00			21.00	21.00					
Simonson, L XXX-XX-XXXX	1	140.00	108.00	79.00	58.00		385.00						
	2	128.50	0.00	0.00	0.00		128.50						
	3	11.50	108.00	79.00	58.00		256.50						
Simonson, R XXX-XX-XXXX	1	49.50	160.00	114.50			74.00	398.00					
	2	0.00	0.00	0.00			14.00	14.00					
	3	49.50	160.00	114.50			60.00	384.00					
Simonson, S XXX-XX-XXXX	1		167.50	78.00	67.00	68.00	380.50						
	2		0.00	0.00	0.00	0.00	0.00	0.00					
	3		167.50	78.00	67.00	68.00	380.50	380.50					
Simonson, Z XXX-XX-XXXX	1	146.00	129.00	203.00	159.00	62.50	699.50						
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	3	146.00	129.00	203.00	159.00	62.50	699.50	699.50					
Smith, E XXX-XX-XXXX	1			132.50	158.00	151.00	441.50						
	2			0.00	0.00	110.00	110.00						
	3			132.50	158.00	41.00	331.50	331.50					
Total Reportable Hours		1	0.00	51.00	766.00	1,208.00	1,447.50	1,420.00	1,149.00	188.00	1,023.00	749.00	8,001.50
Total Hours Reported		2	0.00	0.00	0.00	288.50	0.00	0.00	0.00	80.00	219.00	172.00	759.50
Total Reporting Exceptions		3	0.00	51.00	766.00	919.50	1,447.50	1,420.00	1,149.00	108.00	804.00	577.00	7,242.00



Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 066

Schedule: D-1

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2015

	Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	D-3			256.00	464.00	326.00	432.50	365.50	0.00	379.00	60.00	0.00	266.00	2,549.00
Detail of Contributions Due or Overpaid on Reporting Exceptions														
Health and Welfare		\$1,812.48	\$3,285.12	\$2,308.08	\$3,062.10	\$2,660.84	\$0.00	\$2,759.12	\$436.80	\$0.00	\$1,936.48	\$18,261.02		

Total		\$1,812.48	\$3,285.12	\$2,308.08	\$3,062.10	\$2,660.84	\$0.00	\$2,759.12	\$436.80	\$0.00	\$1,936.48	\$18,261.02		
Liquidated Damages	D-2	217.50	394.21	276.97	367.45	319.30	0.00	331.09	52.42	0.00	232.38	2,191.32		
Interest Charges	D-2	1,060.30	1,872.52	1,280.98	1,653.53	1,396.94	0.00	1,365.76	209.66	0.00	871.42	9,711.11		
Total Due or Overpaid		\$3,090.28	\$5,551.85	\$3,866.03	\$5,083.08	\$4,377.08	\$0.00	\$4,455.97	\$698.88	\$0.00	\$3,040.28	\$30,163.45		

Fund Type	Trust Fund Contribution Rates													
Health and Welfare	001	7.08	7.08	7.08	7.08	7.28	7.28	7.28	7.28	7.28	7.28			

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 066

Schedule: D-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2015

Contributions Due, Schedule: D-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare			\$1,812.48	\$3,285.12	\$2,308.08	\$3,062.10	\$2,660.84	\$0.00	\$2,759.12	\$436.80	\$0.00	\$1,936.48	\$18,261.02

LD Rates	Liquidated Damages by Fund
Health and Welfare	12%
	\$217.50
	\$394.21
	\$276.97
	\$367.45
	\$319.30
	\$0.00
	\$331.09
	\$52.42
	\$0.00
	\$232.38
	\$2,191.32

Liquidated Damages	<u>217.50</u>	<u>394.21</u>	<u>276.97</u>	<u>367.45</u>	<u>319.30</u>	<u>0.00</u>	<u>331.09</u>	<u>52.42</u>	<u>0.00</u>	<u>232.38</u>	<u>2,191.32</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund
Health and Welfare	18%
	39
	38
	37
	36
	35
	34
	33
	32
	31
	30
	\$1,060.30
	\$1,872.52
	\$1,280.98
	\$1,653.53
	\$1,396.94
	\$0.00
	\$1,365.76
	\$209.66
	\$0.00
	\$871.42
	\$9,711.11

Interest Charges	<u>1,060.30</u>	<u>1,872.52</u>	<u>1,280.98</u>	<u>1,653.53</u>	<u>1,396.94</u>	<u>0.00</u>	<u>1,365.76</u>	<u>209.66</u>	<u>0.00</u>	<u>871.42</u>	<u>9,711.11</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 066

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3Detail of Reporting Exceptions  
For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3												86.00 0.00 86.00	86.00 0.00 86.00
Murley, M XXX-XX-XXXX	1 2 3			83.00 0.00 83.00	93.00 0.00 93.00	44.50 0.00 44.50	128.00 0.00 128.00	125.00 0.00 125.00		182.00 0.00 182.00	30.00 0.00 30.00		100.00 0.00 100.00	785.50 0.00 785.50
Murley, N XXX-XX-XXXX	1 2 3						88.00 0.00 88.00	130.50 0.00 130.50		197.00 0.00 197.00	30.00 0.00 30.00			445.50 0.00 445.50
Ruonavaara, J XXX-XX-XXXX	1 2 3			74.00 0.00 74.00	160.00 0.00 160.00									234.00 0.00 234.00
Selinas, E XXX-XX-XXXX	1 2 3			40.00 0.00 40.00	211.00 0.00 211.00	141.00 0.00 141.00								392.00 0.00 392.00
Sanchez, R XXX-XX-XXXX	1 2 3												40.00 0.00 40.00	40.00 0.00 40.00
Sears, J XXX-XX-XXXX	1 2 3					63.50 0.00 63.50	216.50 0.00 216.50	110.00 0.00 110.00						390.00 0.00 390.00
Simonson, B XXX-XX-XXXX	1 2 3												40.00 0.00 40.00	40.00 0.00 40.00
Simonson, G XXX-XX-XXXX	1 2 3			19.00 0.00 19.00										19.00 0.00 19.00
Simonson, T XXX-XX-XXXX	1 2 3			40.00 0.00 40.00		77.00 0.00 77.00								117.00 0.00 117.00

Total Reportable Hours	1	256.00	464.00	326.00	432.50	365.50	0.00	379.00	60.00	0.00	266.00	2,549.00
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3	256.00	464.00	326.00	432.50	365.50	0.00	379.00	60.00	0.00	266.00	2,549.00

Cement Masons & Plasterers Trust Funds  
 Lundeen Simonson, Inc.  
 Account#: 48082  
 Rate Code: 066

Schedule: E-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2016

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions E-3	274.00	0.00	205.00	151.00	121.50	149.00							900.50
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Health and Welfare	\$1,994.72	\$0.00	\$1,492.40	\$1,099.28	\$884.52	\$1,084.72							\$6,555.64

Total	\$1,994.72	\$0.00	\$1,492.40	\$1,099.28	\$884.52	\$1,084.72							\$6,555.64
Liquidated Damages E-2	239.37	0.00	179.09	131.91	106.14	130.17							786.68
Interest Charges E-2	<u>867.70</u>	<u>0.00</u>	<u>604.42</u>	<u>428.72</u>	<u>331.70</u>	<u>390.50</u>							<u>2,623.04</u>
Total Due or Overpaid	<u>\$3,101.79</u>	<u>\$0.00</u>	<u>\$2,275.91</u>	<u>\$1,659.91</u>	<u>\$1,322.36</u>	<u>\$1,605.39</u>							<u>\$9,965.36</u>

Fund Type	Trust Fund Contribution Rates				
Health and Welfare 001	7.28	7.28	7.28	7.28	7.28

## 2016

LD Rates	Liquidated Damages by Fund			
12%	\$239.37	\$0.00	\$179.09	\$131.91
			\$106.14	\$130.17
Health and Welfare				\$786.68

Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

\$2,623.04

2,623.04

Exhibit B to Complaint - Page 30

Cement Masons & Plasterers Trust Funds

Lundeen Simonson, Inc.

Account#: 48082

Rate Code: 066

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3

Detail of Reporting Exceptions  
For the Period January 2016 through June 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3	40.00 0.00 40.00		82.50 0.00 82.50	55.00 0.00 55.00									177.50 0.00 177.50
Murley, M XXX-XX-XXXX	1 2 3	40.00 0.00 40.00												40.00 0.00 40.00
Rodriguez, M XXX-XX-XXXX	1 2 3	40.00 0.00 40.00												40.00 0.00 40.00
Salinas, E XXX-XX-XXXX	1 2 3	80.00 0.00 80.00		82.50 0.00 82.50		78.00 0.00 78.00	155.00 40.00 115.00							395.50 40.00 355.50
Sanchez, R XXX-XX-XXXX	1 2 3	38.00 0.00 38.00		40.00 0.00 40.00										78.00 0.00 78.00
Simonson, B XXX-XX-XXXX	1 2 3				25.00 0.00 25.00									25.00 0.00 25.00
Simonson, B XXX-XX-XXXX	1 2 3						34.00 0.00 34.00							34.00 0.00 34.00
Simonson, R XXX-XX-XXXX	1 2 3				71.00 0.00 71.00	43.50 0.00 43.50								114.50 0.00 114.50
Smith, E XXX-XX-XXXX	1 2 3	36.00 0.00 36.00												36.00 0.00 36.00
Total Reportable Hours	1	274.00	0.00	205.00	151.00	121.50	189.00							940.50
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	40.00							40.00
Total Reporting Exceptions	3	274.00	0.00	205.00	151.00	121.50	149.00							900.50

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 050

Schedule: F-1

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2016

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions							304.50	255.50	72.00	0.00	0.00	0.00	632.00
F-3													

Detail of Contributions Due or Overpaid on Reporting Exceptions

Health and Welfare							\$2,155.86	\$1,808.94	\$509.76	\$0.00	\$0.00	\$0.00	\$4,474.56
Retirement Fund							182.70	153.30	43.20	0.00	0.00	0.00	379.20

Total							\$2,338.56	\$1,962.24	\$552.96	\$0.00	\$0.00	\$0.00	\$4,853.76
Liquidated Damages	F-2						283.70	242.07	86.17	0.00	0.00	0.00	611.94
Interest Charges	F-2						<u>785.79</u>	<u>630.68</u>	<u>169.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,586.11</u>
Total Due or Overpaid							<u>\$3,408.05</u>	<u>\$2,834.99</u>	<u>\$808.77</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,051.81</u>

Fund Type	Trust Fund Contribution Rates												
Health and Welfare	001	7.08	7.08	7.08	7.08	7.08							
Retirement Fund	002	0.60	0.60	0.60	0.60	0.60							



Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 050

Schedule: F-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2016

Contributions Due, Schedule: F-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare Retirement Fund							\$2,155.86	\$1,808.94	\$509.76	\$0.00	\$0.00	\$0.00	\$4,474.56
							182.70	153.30	43.20	0.00	0.00	0.00	379.20

LD Rates	Liquidated Damages by Fund												
Health and Welfare Retirement Fund	12%						\$258.70	\$217.07	\$61.17	\$0.00	\$0.00	\$0.00	\$536.94
	12%						25.00	25.00	25.00	0.00	0.00	0.00	75.00

Liquidated Damages							<u>283.70</u>	<u>242.07</u>	<u>86.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>611.94</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund												
Int. Rates													
Health and Welfare Retirement Fund	18%						\$743.77	\$596.95	\$160.57	\$0.00	\$0.00	\$0.00	\$1,501.29
	12%						42.02	33.73	9.07	0.00	0.00	0.00	84.82

Interest Charges							<u>785.79</u>	<u>630.68</u>	<u>169.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,586.11</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Lundeen Simonson, Inc.

Account#: 48082

Rate Code: 050

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3

Detail of Reporting Exceptions  
For the Period July 2016 through December 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Salinas, E XXX-XX-XXXX	1 2 3							166.50 0.00 166.50	201.00 0.00 201.00	72.00 0.00 72.00				439.50 0.00 439.50
Simonson, R XXX-XX-XXXX	1 2 3							138.00 0.00 138.00	15.00 0.00 15.00					153.00 0.00 153.00
Simonson, R XXX-XX-XXXX	1 2 3								39.50 0.00 39.50					39.50 0.00 39.50
Total Reportable Hours	1							304.50	255.50	72.00	0.00	0.00	0.00	632.00
Total Hours Reported	2							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3							304.50	255.50	72.00	0.00	0.00	0.00	632.00

Cement Masons & Plasterers Trust Funds  
 Lundeen Simonson, Inc.  
 Account#: 48083  
 Rate Code: 066

Schedule: G-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2016

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	G-3	184.50	0.00	20.50	74.50	372.50	408.50						1,060.50
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Health and Welfare		\$1,343.16	\$0.00	\$149.24	\$542.36	\$2,711.80	\$2,973.88						\$7,720.44

Total		\$1,343.16	\$0.00	\$149.24	\$542.36	\$2,711.80	\$2,973.88						\$7,720.44
Liquidated Damages	G-2	161.18	0.00	25.00	65.08	325.42	356.87						933.55
Interest Charges	G-2	<u>584.27</u>	<u>0.00</u>	<u>60.44</u>	<u>211.52</u>	<u>1,016.93</u>	<u>1,070.60</u>						<u>2,943.76</u>
Total Due or Overpaid		<u>\$2,088.61</u>	<u>\$0.00</u>	<u>\$234.68</u>	<u>\$818.96</u>	<u>\$4,054.15</u>	<u>\$4,401.35</u>						<u>\$11,597.75</u>

Fund Type	Trust Fund Contribution Rates			
Health and Welfare	001	7.28	7.28	7.28

Cement Masons & Plasterers Trust Funds  
 Lundeen Simonson, Inc.  
 Account#: 48083  
 Rate Code: 066

Schedule: G-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
 2016

Contributions Due, Schedule: G-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare	\$1,343.16	\$0.00	\$149.24	\$542.36	\$2,711.80	\$2,973.88							\$7,720.44

LD Rates	Liquidated Damages by Fund	
Health and Welfare	12%	\$161.18 \$0.00 \$25.00 \$65.08 \$325.42 \$356.87 \$933.55

Liquidated Damages	<u>161.18</u>	<u>0.00</u>	<u>25.00</u>	<u>65.08</u>	<u>325.42</u>	<u>356.87</u>	<u>933.55</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund	
Health and Welfare	18%	\$584.27 \$0.00 \$60.44 \$211.52 \$1,016.93 \$1,070.60 \$2,943.76

Interest Charges	<u>584.27</u>	<u>0.00</u>	<u>60.44</u>	<u>211.52</u>	<u>1,016.93</u>	<u>1,070.60</u>	<u>2,943.76</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 066

Key:

Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions  
For the Period January 2016 through June 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3	82.50 0.00 82.50		20.50 0.00 20.50	74.50 0.00 74.50	169.00 0.00 169.00	112.50 0.00 112.50							459.00 0.00 459.00
Murley, M XXX-XX-XXXX	1 2 3	102.00 0.00 102.00												102.00 0.00 102.00
Salinas, E XXX-XX-XXXX	1 2 3					40.00 0.00 40.00	44.50 0.00 44.50							84.50 0.00 84.50
Simonson, E XXX-XX-XXXX	1 2 3					126.00 0.00 126.00	111.50 0.00 111.50							237.50 0.00 237.50
Simonson, E XXX-XX-XXXX	1 2 3						29.50 0.00 29.50							29.50 0.00 29.50
Simonson, R XXX-XX-XXXX	1 2 3					37.50 0.00 37.50	110.50 0.00 110.50							148.00 0.00 148.00
Total Reportable Hours	1	184.50	0.00	20.50	74.50	372.50	408.50							1,060.50
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total Reporting Exceptions	3	184.50	0.00	20.50	74.50	372.50	408.50							1,060.50

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 050

Schedule: H-1

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2016

	Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	H-3							271.00	142.00	111.50	359.00	398.00	280.00	1,561.50

Detail of Contributions Due or Overpaid on Reporting Exceptions

Health and Welfare Retirement Fund		\$1,918.68	\$1,005.36	\$789.42	\$2,541.72	\$2,817.84	\$1,982.40	\$11,055.42
		162.60	85.20	66.90	215.40	238.80	168.00	936.90

Total		\$2,081.28	\$1,090.56	\$856.32	\$2,757.12	\$3,056.64	\$2,150.40	\$11,992.32
Liquidated Damages	H-2	255.24	145.64	119.73	330.86	366.80	262.89	1,481.16
Interest Charges	H-2	699.34	350.51	262.72	805.60	848.45	565.49	3,532.11
Total Due or Overpaid		<u>\$3,035.86</u>	<u>\$1,586.71</u>	<u>\$1,238.77</u>	<u>\$3,893.58</u>	<u>\$4,271.89</u>	<u>\$2,978.78</u>	<u>\$17,005.59</u>

Fund Type	Trust Fund Contribution Rates
Health and Welfare 001	7.08
Retirement Fund 002	0.60
	7.08
	0.60
	7.08
	0.60
	7.08
	0.60
	7.08
	0.60

Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 050

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2016

<u>Contributions Due, Schedule:</u>	<u>H-1</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
Health and Welfare Retirement Fund								\$1,918.68	\$1,005.36	\$789.42	\$2,541.72	\$2,817.84	\$1,982.40	\$11,055.42
								162.60	85.20	66.90	215.40	238.80	168.00	936.90

LD Rates	Liquidated Damages by Fund													
Health and Welfare Retirement Fund	12%	\$230.24	\$120.64	\$94.73	\$305.01	\$338.14	\$237.89	\$1,326.65						
	12%	25.00	25.00	25.00	25.85	28.66	25.00	154.51						

Liquidated Damages		<u>255.24</u>	<u>145.64</u>	<u>119.73</u>	<u>330.86</u>	<u>366.80</u>	<u>262.89</u>	<u>1,481.16</u>						
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months														
	Int. Rates													
Health and Welfare Retirement Fund	18%	\$661.94	\$331.77	\$248.67	\$762.52	\$803.08	\$535.25	\$3,343.23						
	12%	37.40	18.74	14.05	43.08	45.37	30.24	188.88						

Interest Charges		<u>699.34</u>	<u>350.51</u>	<u>262.72</u>	<u>805.60</u>	<u>848.45</u>	<u>565.49</u>	<u>3,532.11</u>						
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 050

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3Detail of Reporting Exceptions  
For the Period July 2016 through December 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3							57.00 0.00 57.00	71.00 0.00 71.00	101.00 0.00 101.00	155.00 0.00 155.00	190.00 0.00 190.00	160.00 0.00 160.00	734.00 0.00 734.00
Simonson, R XXX-XX-XXXX	1 2 3							39.50 0.00 39.50	31.00 0.00 31.00		24.00 0.00 24.00			94.50 0.00 94.50
Simonson, R XXX-XX-XXXX	1 2 3									10.50 0.00 10.50	180.00 0.00 180.00	208.00 0.00 208.00	120.00 0.00 120.00	518.50 0.00 518.50
Simonson, R XXX-XX-XXXX	1 2 3							174.50 0.00 174.50	40.00 0.00 40.00					214.50 0.00 214.50
Total Reportable Hours	1							271.00	142.00	111.50	359.00	398.00	280.00	1,561.50
Total Hours Reported	2							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3							271.00	142.00	111.50	359.00	398.00	280.00	1,561.50



Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 050

Schedule: I-1

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2017

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions I-3	0.00	44.00	197.50	115.00	8.50	0.00	0.00	122.00	12.00	0.00	0.00	0.00	499.00
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Health and Welfare Retirement Fund	\$0.00 0.00	\$311.52 26.40	\$1,398.30 118.50	\$814.20 69.00	\$60.18 5.10	\$0.00 0.00	\$0.00 0.00	\$863.76 73.20	\$84.96 7.20	\$0.00 0.00	\$0.00 0.00	\$0.00 0.00	\$3,532.92 299.40

Total	\$0.00	\$337.92	\$1,516.80	\$883.20	\$65.28	\$0.00	\$0.00	\$936.96	\$92.16	\$0.00	\$0.00	\$0.00	\$3,832.32
Liquidated Damages	0.00	62.38	192.80	122.70	50.00	0.00	0.00	128.65	50.00	0.00	0.00	0.00	606.53
Interest Charges	0.00	78.98	332.40	180.64	12.40	0.00	0.00	136.88	12.12	0.00	0.00	0.00	753.42
Total Due or Overpaid	<u>\$0.00</u>	<u>\$479.28</u>	<u>\$2,042.00</u>	<u>\$1,186.54</u>	<u>\$127.68</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,202.49</u>	<u>\$154.28</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,192.27</u>

Fund Type	Trust Fund Contribution Rates											
Health and Welfare 001	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
Retirement Fund 002	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 050

Schedule: I-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2017

Contributions Due, Schedule: I-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare	\$0.00	\$311.52	\$1,398.30	\$814.20	\$60.18	\$0.00	\$0.00	\$863.76	\$84.96	\$0.00	\$0.00	\$0.00	\$3,532.92
Retirement Fund	0.00	26.40	118.50	69.00	5.10	0.00	0.00	73.20	7.20	0.00	0.00	0.00	299.40

LD Rates	Liquidated Damages by Fund												
Health and Welfare	12%	\$0.00	\$37.38	\$167.80	\$97.70	\$25.00	\$0.00	\$0.00	\$103.65	\$25.00	\$0.00	\$0.00	\$456.53
Retirement Fund	12%	0.00	25.00	25.00	25.00	25.00	0.00	25.00	25.00	0.00	0.00	0.00	150.00

Liquidated Damages	0.00	62.38	192.80	122.70	50.00	0.00	0.00	128.65	50.00	0.00	0.00	0.00	606.53
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund												
	17	16	15	14	13	12	11	10	9	8	7	6	
Int. Rates													
Health and Welfare	18%	\$0.00	\$74.76	\$314.62	\$170.98	\$11.74	\$0.00	\$0.00	\$129.56	\$11.47	\$0.00	\$0.00	\$713.13
Retirement Fund	12%	0.00	4.22	17.78	9.66	0.66	0.00	0.00	7.32	0.65	0.00	0.00	40.29

Interest Charges	0.00	78.98	332.40	180.64	12.40	0.00	0.00	136.88	12.12	0.00	0.00	0.00	753.42
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

## Cement Masons &amp; Plasterers Trust Funds

Lundeen Simonson, Inc.

Account#: 48082

Rate Code: 050

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3Detail of Reporting Exceptions  
For the Period January 2017 through December 2017

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Simonson, B [REDACTED] XXX-XX [REDACTED]	1 2 3				57.50 0.00 57.50									57.50 0.00 57.50
Simonson, [REDACTED] XXX-XX [REDACTED]	1 2 3			70.00 0.00 70.00										70.00 0.00 70.00
Simonson, R [REDACTED] XXX-XX [REDACTED]	1 2 3		38.00 0.00 38.00	127.50 0.00 127.50					122.00 0.00 122.00	12.00 0.00 12.00				299.50 0.00 299.50
Simonson, R [REDACTED] XXX-XX [REDACTED]	1 2 3				57.50 0.00 57.50	8.50 0.00 8.50								66.00 0.00 66.00
Simonson, T [REDACTED] XXX-XX [REDACTED]	1 2 3		6.00 0.00 6.00											6.00 0.00 6.00
Total Reportable Hours	1	0.00	44.00	197.50	115.00	8.50	0.00	0.00	122.00	12.00	0.00	0.00	0.00	499.00
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3	0.00	44.00	197.50	115.00	8.50	0.00	0.00	122.00	12.00	0.00	0.00	0.00	499.00

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 050

Schedule: J-1

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2017

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	J-3	363.00	332.00	354.00	280.50	393.50	97.50	64.00	50.50	0.00	0.00	0.00	1,935.00
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Health and Welfare		\$2,570.04	\$2,350.56	\$2,506.32	\$1,985.94	\$2,785.98	\$690.30	\$453.12	\$357.54	\$0.00	\$0.00	\$0.00	\$13,699.80
Retirement Fund		217.80	199.20	212.40	168.30	236.10	58.50	38.40	30.30	0.00	0.00	0.00	1,161.00

Total		\$2,787.84	\$2,549.76	\$2,718.72	\$2,154.24	\$3,022.08	\$748.80	\$491.52	\$387.84	\$0.00	\$0.00	\$0.00	\$14,860.80
Liquidated Damages	J-2	334.54	307.07	326.25	263.31	362.65	107.84	79.37	67.90	0.00	0.00	0.00	1,848.93
Interest Charges	J-2	692.39	596.00	595.78	440.61	573.96	131.27	78.98	56.66	0.00	0.00	0.00	3,165.65
Total Due or Overpaid		<u>\$3,814.77</u>	<u>\$3,452.83</u>	<u>\$3,640.75</u>	<u>\$2,858.16</u>	<u>\$3,958.69</u>	<u>\$987.91</u>	<u>\$649.87</u>	<u>\$512.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,875.38</u>

Fund Type	Trust Fund Contribution Rates											
Health and Welfare	001	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
Retirement Fund	002	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 050

Schedule: J-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2017

Contributions Due, Schedule: J-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Health and Welfare	\$2,570.04	\$2,350.56	\$2,506.32	\$1,985.94	\$2,785.98	\$690.30	\$453.12	\$357.54	\$0.00	\$0.00	\$0.00	\$0.00	\$13,699.80
Retirement Fund	217.80	199.20	212.40	168.30	236.10	58.50	38.40	30.30	0.00	0.00	0.00	0.00	1,161.00

	LD Rates Liquidated Damages by Fund													
Health and Welfare	12%	\$308.40	\$282.07	\$300.76	\$238.31	\$334.32	\$82.84	\$54.37	\$42.90	\$0.00	\$0.00	\$0.00	\$0.00	\$1,643.97
Retirement Fund	12%	26.14	25.00	25.49	25.00	28.33	25.00	25.00	25.00	0.00	0.00	0.00	0.00	204.96

Liquidated Damages	<u>334.54</u>	<u>307.07</u>	<u>326.25</u>	<u>263.31</u>	<u>362.65</u>	<u>107.84</u>	<u>79.37</u>	<u>67.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,848.93</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$25, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund												
	17	16	15	14	13	12	11	10	9	8	7	6	
Health and Welfare	18%	\$655.36	\$564.13	\$563.92	\$417.05	\$543.27	\$124.25	\$74.76	\$53.63	\$0.00	\$0.00	\$0.00	\$2,996.37
Retirement Fund	12%	37.03	31.87	31.86	23.56	30.69	7.02	4.22	3.03	0.00	0.00	0.00	169.28

Interest Charges	<u>692.39</u>	<u>596.00</u>	<u>595.78</u>	<u>440.61</u>	<u>573.96</u>	<u>131.27</u>	<u>78.98</u>	<u>56.66</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,165.65</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

## Cement Masons &amp; Plasterers Trust Funds

Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 050

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3Detail of Reporting Exceptions  
For the Period January 2017 through December 2017

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3	106.00 0.00 106.00												106.00 0.00 106.00
Simonson, B XXX-XX-XXXX	1 2 3	38.00 0.00 38.00	81.50 0.00 81.50	112.50 0.00 112.50			11.50 0.00 11.50							243.50 0.00 243.50
Simonson, B XXX-XX-XXXX	1 2 3		32.00 0.00 32.00	61.00 0.00 61.00	105.00 0.00 105.00	96.00 0.00 96.00								294.00 0.00 294.00
Simonson, R XXX-XX-XXXX	1 2 3	148.00 0.00 148.00	105.00 0.00 105.00	68.00 0.00 68.00	120.00 0.00 120.00	165.50 0.00 165.50	86.00 0.00 86.00	64.00 0.00 64.00	50.50 0.00 50.50					807.00 0.00 807.00
Simonson, R XXX-XX-XXXX	1 2 3	71.00 0.00 71.00	113.50 0.00 113.50	112.50 0.00 112.50	55.50 0.00 55.50	132.00 0.00 132.00								484.50 0.00 484.50
Total Reportable Hours	1	363.00	332.00	354.00	280.50	393.50	97.50	64.00	50.50	0.00	0.00	0.00	0.00	1,935.00
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3	363.00	332.00	354.00	280.50	393.50	97.50	64.00	50.50	0.00	0.00	0.00	0.00	1,935.00

Trust Fund: Cement Masons and Plasterers Trust Funds

Employer: Lundeen Simonson, Inc.  
Account #'s: 48081, 48082 & 48083

Summary of Reporting Exceptions, Liquidated Damages  
And Interest Due

March 2015 through May 2018

<u>Year</u> <u>Account#</u> <u>Schedule</u>	<u>Hours</u> <u>Exceptions</u>	<u>Contributions</u> <u>Exceptions</u>	<u>Liquidated</u> <u>Damages</u>	<u>Interest</u>	<u>Total</u>
2015					
48081      B-1	(84.00)	(1,296.12)	0.00	0.00	(1,296.12)
48082      C-1	(1,099.00)	(7,804.92)	0.00	0.00	(7,804.92)
48083	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>(1,183.00)</u>	<u>\$ (9,101.04)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (9,101.04)</u>

Breakdown by Fund:

	<u>Overpaid</u>
Health and Security	\$ (8,416.44)
Retirement Fund	(625.80)
Annuity Fund	0.00
Vacation Fund	0.00
Apprenticeship & Training	<u>(58.80)</u>
Total	<u>\$ (9,101.04)</u>

Cement Masons & Plasterers Trust Funds  
Lundeen Simonson, Inc.  
Account#: 48081  
Rate Code: 001

Schedule: B-1

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2015

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions B-2			0.00	0.00	0.00	0.00	0.00	-32.00	-52.00	0.00	0.00	0.00	-84.00
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Health and Welfare			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$232.96	-\$378.56	\$0.00	\$0.00	\$0.00	-\$611.52
Retirement Fund			0.00	0.00	0.00	0.00	0.00	-238.40	-387.40	0.00	0.00	0.00	-625.80
Apprentice Training Fund			0.00	0.00	0.00	0.00	0.00	-22.40	-36.40	0.00	0.00	0.00	-58.80
Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$493.76	-\$802.36	\$0.00	\$0.00	\$0.00	-\$1,296.12
Total Due or Overpaid			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$493.76</u>	<u>-\$802.36</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$1,296.12</u>

Fund Type	Trust Fund Contribution Rates											
Health and Welfare	001	7.08	7.08	7.08	7.08	7.08	7.28	7.28	7.28	7.28	7.28	7.28
Retirement Fund	002	7.17	7.17	7.17	7.17	7.17	7.45	7.45	7.45	7.45	7.45	7.45
Apprentice Training Fund	012	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70



Cement Masons &amp; Plasterers Trust Funds

Lundeen Simonson, Inc.

Account#: 48081

Rate Code: 001

Key:

1 Reportable Hours  
 2 Hours Reported  
 3 Reporting Exceptions

Detail of Reporting Exceptions  
 For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Simonson, S XXX-XX-XXXX	1								0.00	0.00				0.00
	2								32.00	52.00				84.00
	3								-32.00	-52.00				-84.00
Total Reportable Hours	1			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours Reported	2			0.00	0.00	0.00	0.00	0.00	32.00	52.00	0.00	0.00	0.00	84.00
Total Reporting Exceptions	3			0.00	0.00	0.00	0.00	0.00	-32.00	-52.00	0.00	0.00	0.00	-84.00

## Summary of Reportable Hours & Contributions Reporting Exceptions 2015

[illegible]

Lundeen Simonson, Inc.

Account#: 48082

Rate Code: 066

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3Detail of Reporting Exceptions  
For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Lever, S XXX-XX-XXXX	1 2 3											0.00 37.00 -37.00		0.00 37.00 -37.00
Murley, M XXX-XX-XXXX	1 2 3			37.00 128.00 -91.00	128.50 204.00 -75.50		45.50 144.00 -98.50				120.00 150.00 -30.00			331.00 626.00 -295.00
Murley, N XXX-XX-XXXX	1 2 3						0.00 103.00 -103.00							0.00 103.00 -103.00
Ruonavaara, J XXX-XX-XXXX	1 2 3			28.50 120.50 -92.00	59.00 205.50 -146.50									87.50 326.00 -238.50
Salinas, E XXX-XX-XXXX	1 2 3			40.50 132.50 -92.00	0.00 211.00 -211.00	40.00 80.00 -40.00							182.00 192.00 -10.00	262.50 615.50 -353.00
Simonson, L XXX-XX-XXXX	1 2 3					39.00 68.50 -29.50								39.00 68.50 -29.50
Simonson, R XXX-XX-XXXX	1 2 3											0.00 37.00 -37.00		0.00 37.00 -37.00
Smith, E XXX-XX-XXXX	1 2 3												182.00 188.00 -6.00	182.00 188.00 -6.00
Total Reportable Hours	1	106.00	187.50	79.00	45.50	0.00	0.00	0.00	0.00	0.00	120.00	0.00	364.00	902.00
Total Hours Reported	2	381.00	620.50	148.50	247.00	0.00	0.00	0.00	0.00	0.00	150.00	74.00	380.00	2,001.00
Total Reporting Exceptions	3	-275.00	-433.00	-69.50	-201.50	0.00	0.00	0.00	0.00	0.00	-30.00	-74.00	-16.00	-1,099.00

# **EXHIBIT C**



**Welfare & Pension  
Administration Service, Inc.**

7525 SE 24<sup>th</sup> Street, Suite 200, Mercer Island, WA 98040  
P.O. Box 34203 Seattle, WA 98124  
Telephone (206) 441-7574 or (800) 732-1121 • FAX (206) 695-0964

Random Fringe Benefit Contributions Compliance Report  
For Plan Administration Use Only

The Board of Trustees  
Washington-Idaho Cement Masons Employers Retirement Trust Funds

Re: **Lundeen Simonson, Inc.**  
Account Numbers: 48082 & 48083

As requested by the Board of Trustees of the above-mentioned trust funds we looked at the payroll records of Lundeen Simonson, Inc. This task was undertaken in order to assist the Board of Trustees in determining whether the employer is in general compliance with the collective bargaining agreement (CBA), special agreement and Plan documents requiring that certain fringe benefit contributions be made to the respective Trust Funds.

On June 7, 2018, we received payroll records from Connie Simonson, Office Manager for Lundeen Simonson, Inc. On July 17, 2018 and July 25, 2018, we received additional records. Following is a description of the various measures undertaken in compiling the information for our report.

- Ms. Simonson provided us with payroll summaries, an employee list, a job list, time by job summaries, timecards, certified payroll, State quarterly payroll tax reports and trust remittance reports. These records covered the period March 2015 through May 2018.
- We identified all employees by classifications appearing on the employee list, various payroll records, reference to wage rates and discussions with the employer.
- We compared the effective rates of pay to the hours and wages recorded and paid per the payroll summaries and certified payroll. These recorded hours and wages were then compared to the hours reported to the Trusts.
- The unreported hours were due to the employer not submitting the required remittance reports with payment, reporting employees to the wrong local and not reporting all employees performing work covered by the CBA.
- The unreported hours resulted in an underpayment of contributions of \$103,811.77, liquidated damages of \$15,585.90, and interest charges of \$38,846.42 as supported by the attached Summary Schedule A-1 and related Supporting Schedules. Accounting fees amounted to \$6,327.00 for a total due of \$164,571.09.

The Board of Trustees  
Washington-Idaho Cement Masons Employers Retirement Trust Funds  
Page 2 of 2

- The overreported hours were due to reporting employees to the wrong local.
- The overreported hours resulted in an overpayment of contributions of (\$11,251.59) as supported by the attached Summary Schedule A-2 and related Supporting Schedules.

We are providing this information to the Board of Trustees for their use in the management of above referenced employee contribution practices of Lundeen Simonson, Inc., and it is not to be shared with third parties.

August 21, 2018

PV

Trust Fund: Washington Idaho Cement Masons Employers Retirement Trust Fund

Employer: Lundeen Simonson, Inc.  
Account #'s: 48082 & 48083

Summary of Reporting Exceptions, Liquidated Damages  
And Interest Due

March 2015 through May 2018

<u>Year</u> <u>Account#</u> <u>Schedule</u>	<u>Hours</u> <u>Exceptions</u>	<u>Contributions</u> <u>Exceptions</u>	<u>Liquidated</u> <u>Damages</u>	<u>Interest</u>	<u>Total</u>
2015					
48082 B-1	8,545.00	\$ 55,033.02	\$ 8,149.55	\$ 23,857.79	\$ 87,040.36
48083 C-1	2,323.00	14,960.12	2,251.58	6,860.74	24,072.44
2016					
48082 D-1	1,382.00	8,584.08	1,347.40	2,676.27	12,607.75
48083 E-1	1,777.00	10,777.63	1,657.28	2,860.59	15,295.50
2017					
48082 F-1	493.00	2,941.82	452.83	493.11	3,887.76
48083 G-1	<u>1,935.00</u>	<u>11,515.10</u>	<u>1,727.26</u>	<u>2,097.92</u>	<u>15,340.28</u>
	<u>16,455.00</u>	<u>\$ 103,811.77</u>	<u>\$ 15,585.90</u>	<u>\$ 38,846.42</u>	<u>\$ 158,244.09</u>

Breakdown by Fund:

	<u>Underpaid</u>
Retirement Fund	\$ 96,573.97
Apprenticeship Training	<u>7,237.80</u>
Total	<u>\$ 103,811.77</u>

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48082  
 Rate Code: 478

Schedule: B-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2015

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions			106.00	238.50	845.00	1,253.50	1,447.50	1,420.00	1,149.00	948.00	25.00	1,113.00	8,545.50

Detail of Contributions Due or Overpaid on Reporting Exceptions

Pension	\$619.04	\$1,392.84	\$4,934.80	\$7,320.44	\$8,453.40	\$8,292.80	\$6,710.16	\$5,536.32	\$146.00	\$6,499.92	\$49,905.72
Apprenticeship & Training	63.60	143.10	507.00	752.10	868.50	852.00	689.40	568.80	15.00	667.80	5,127.30

Total	\$682.64	\$1,535.94	\$5,441.80	\$8,072.54	\$9,321.90	\$9,144.80	\$7,399.56	\$6,105.12	\$161.00	\$7,167.72	\$55,033.02
Liquidated Damages	117.86	233.93	801.06	1,188.32	1,372.23	1,346.16	1,089.25	898.71	46.90	1,055.13	8,149.55
Interest Charges	338.99	743.17	2,563.74	3,700.33	4,154.32	3,958.96	3,109.19	2,487.55	63.56	2,737.98	23,857.79
Total Due or Overpaid	<u>\$1,139.49</u>	<u>\$2,513.04</u>	<u>\$8,806.60</u>	<u>\$12,961.19</u>	<u>\$14,848.45</u>	<u>\$14,449.92</u>	<u>\$11,598.00</u>	<u>\$9,491.38</u>	<u>\$271.46</u>	<u>\$10,960.83</u>	<u>\$87,040.36</u>

Fund Type	Trust Fund Contribution Rates
Pension 002	5.84
Apprenticeship & Training 012	0.60



Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 478

Schedule: B-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2015

Contributions Due, Schedule: B-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Pension			\$619.04	\$1,392.84	\$4,934.80	\$7,320.44	\$8,453.40	\$8,292.80	\$6,710.16	\$5,536.32	\$146.00	\$6,499.92	\$49,905.72
Apprenticeship & Training			63.60	143.10	507.00	752.10	868.50	852.00	689.40	568.80	15.00	667.80	5,127.30

		Liquidated Damages by Fund										
LD Rates												
Pension	15%	\$92.86	\$208.93	\$740.22	\$1,098.07	\$1,268.01	\$1,243.92	\$1,006.52	\$830.45	\$21.90	\$974.99	\$7,485.87
Apprenticeship & Training	12%	25.00	25.00	60.84	90.25	104.22	102.24	82.73	68.26	25.00	80.14	663.68

Liquidated Damages		<u>117.86</u>	<u>233.93</u>	<u>801.06</u>	<u>1,188.32</u>	<u>1,372.23</u>	<u>1,346.16</u>	<u>1,089.25</u>	<u>898.71</u>	<u>46.90</u>	<u>1,055.13</u>	<u>8,149.55</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$15, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund											
	39	38	37	36	35	34	33	32	31	30		
Int. Rates												
Pension	15%	\$301.78	\$661.60	\$2,282.35	\$3,294.20	\$3,698.36	\$3,524.44	\$2,767.94	\$2,214.53	\$56.58	\$2,437.47	\$21,239.25
Apprenticeship & Training	18%	37.21	81.57	281.39	406.13	455.96	434.52	341.25	273.02	6.98	300.51	2,618.54

Interest Charges	<u>338.99</u>	<u>743.17</u>	<u>2,563.74</u>	<u>3,700.33</u>	<u>4,154.32</u>	<u>3,958.96</u>	<u>3,109.19</u>	<u>2,487.55</u>	<u>63.56</u>	<u>2,737.98</u>	<u>23,857.79</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Account#: 48082

Rate Code: 478

Key:

Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions

For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Austin, S XXX-XX-XXXX	1 2 3								193.50 0.00 193.50	69.00 0.00 69.00			90.00 0.00 90.00	193.50 0.00 193.50
Grageda, J XXX-XX-XXXX	1 2 3								18.00 0.00 18.00					87.00 0.00 87.00
Johnson, M XXX-XX-XXXX	1 2 3							120.00 0.00 120.00				195.50 184.50 11.00	90.00 0.00 90.00	405.50 184.50 221.00
Lever, S XXX-XX-XXXX	1 2 3						160.00 0.00 160.00	40.00 0.00 40.00	100.00 0.00 100.00	39.00 0.00 39.00			91.00 0.00 91.00	430.00 0.00 430.00
Matila, C XXX-XX-XXXX	1 2 3				51.00 0.00 51.00	124.50 0.00 124.50	179.00 0.00 179.00	165.50 0.00 165.50	159.00 0.00 159.00	32.50 0.00 32.50				711.50 0.00 711.50
Matila, S XXX-XX-XXXX	1 2 3					29.50 0.00 29.50								29.50 0.00 29.50
Miles, C XXX-XX-XXXX	1 2 3					84.00 0.00 84.00	211.00 0.00 211.00	167.00 0.00 167.00						462.00 0.00 462.00
Murley, M XXX-XX-XXXX	1 2 3			37.00 0.00 37.00	128.50 0.00 128.50	135.00 0.00 135.00	45.50 0.00 45.50	65.00 0.00 65.00	153.00 0.00 153.00	15.00 0.00 15.00	120.00 0.00 120.00	175.50 161.50 14.00	90.00 0.00 90.00	964.50 161.50 803.00
Murley, N XXX-XX-XXXX	1 2 3							65.00 0.00 65.00	173.00 0.00 173.00					238.00 0.00 238.00
Niskanen, R XXX-XX-XXXX	1 2 3						27.00 0.00 27.00	162.00 0.00 162.00	40.00 0.00 40.00	80.50 0.00 80.50				309.50 0.00 309.50

Rodriguez, M XXX-XX-XXXX	1 2 3			18.00 0.00 18.00				240.00 0.00 240.00	160.00 0.00 160.00		200.00 0.00 200.00	618.00 0.00 618.00
Ruonavaara, J XXX-XX-XXXX	1 2 3	28.50 0.00 28.50	59.00 0.00 59.00	179.50 0.00 179.50	40.00 0.00 40.00						307.00 0.00 307.00	
Salinas, E XXX-XX-XXXX	1 2 3	40.50 0.00 40.50		40.00 0.00 40.00	162.00 0.00 162.00	190.00 0.00 190.00	114.00 0.00 114.00	200.00 0.00 200.00	160.00 0.00 160.00	182.00 0.00 182.00	1,088.50 0.00 1,088.50	
Sanchez, R XXX-XX-XXXX	1 2 3							80.00 0.00 80.00	160.00 0.00 160.00	150.00 0.00 150.00	390.00 0.00 390.00	
Simonson, B XXX-XX-XXXX	1 2 3									54.00 0.00 54.00	54.00 0.00 54.00	
Simonson, H XXX-XX-XXXX	1 2 3							47.50 0.00 47.50			47.50 0.00 47.50	
Simonson, J XXX-XX-XXXX	1 2 3						21.00 0.00 21.00				21.00 0.00 21.00	
Simonson, L XXX-XX-XXXX	1 2 3			39.00 0.00 39.00	140.00 0.00 140.00	108.00 0.00 108.00	79.00 0.00 79.00	58.00 0.00 58.00			424.00 0.00 424.00	
Simonson, R XXX-XX-XXXX	1 2 3			49.50 0.00 49.50	160.00 0.00 160.00	114.50 0.00 114.50					74.00 0.00 74.00	398.00 0.00 398.00
Simonson, S XXX-XX-XXXX	1 2 3					167.50 0.00 167.50	78.00 0.00 78.00	67.00 0.00 67.00	68.00 0.00 68.00		380.50 0.00 380.50	
Simonson, Z XXX-XX-XXXX	1 2 3			146.00 0.00 146.00	129.00 0.00 129.00	203.00 0.00 203.00	159.00 0.00 159.00	62.50 0.00 62.50			699.50 0.00 699.50	
Smith, E XXX-XX-XXXX	1 2 3						132.50 0.00 132.50	158.00 0.00 158.00	160.00 0.00 160.00	182.00 0.00 182.00	632.50 0.00 632.50	
Total Reportable Hours	1	106.00	238.50	845.00	1,253.50	1,447.50	1,420.00	1,149.00	948.00	371.00	1,113.00	8,891.50
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346.00	0.00	346.00
Total Reporting Exceptions	3	106.00	238.50	845.00	1,253.50	1,447.50	1,420.00	1,149.00	948.00	25.00	1,113.00	8,545.50

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 072

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2015

	<u>Schedule</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
Reported Hours Exceptions	C-3			256.00	464.00	326.00	432.50	365.50	0.00	379.00	60.00	0.00	40.00	2,323.00
Detail of Contributions Due or Overpaid on Reporting Exceptions														
Pension		\$1,495.04	\$2,709.76	\$1,903.84	\$2,525.80	\$2,134.52	\$0.00	\$2,213.36	\$350.40	\$0.00	\$233.60	\$13,566.32		
Apprenticeship & Training		153.60	278.40	195.60	259.50	219.30	0.00	227.40	36.00	0.00	24.00	1,393.80		

Total		\$1,648.64	\$2,988.16	\$2,099.44	\$2,785.30	\$2,353.82	\$0.00	\$2,440.76	\$386.40	\$0.00	\$257.60	\$14,960.12		
Liquidated Damages	C-2	249.26	439.87	309.05	410.01	346.50	0.00	359.29	77.56	0.00	60.04	2,251.58		
Interest Charges	C-2	818.69	1,445.83	989.09	1,276.74	1,048.98	0.00	1,025.57	157.44	0.00	98.40	6,860.74		
Total Due or Overpaid		<u>\$2,716.59</u>	<u>\$4,873.86</u>	<u>\$3,397.58</u>	<u>\$4,472.05</u>	<u>\$3,749.30</u>	<u>\$0.00</u>	<u>\$3,825.62</u>	<u>\$621.40</u>	<u>\$0.00</u>	<u>\$416.04</u>	<u>\$24,072.44</u>		

	Fund Type	Trust Fund Contribution Rates												
Pension	002	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	
Apprenticeship & Training	012	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.  
Account#: 48083  
Rate Code: 072

Schedule: C-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2015

<u>Contributions Due, Schedule:</u>	C-1	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
Pension				\$1,495.04	\$2,709.76	\$1,903.84	\$2,525.80	\$2,134.52	\$0.00	\$2,213.36	\$350.40	\$0.00	\$233.60	\$13,566.32
Apprenticeship & Training				153.60	278.40	195.60	259.50	219.30	0.00	227.40	36.00	0.00	24.00	1,393.80

	LD Rates   Liquidated Damages by Fund											
Pension	15%	\$224.26	\$406.46	\$285.58	\$378.87	\$320.18	\$0.00	\$332.00	\$52.56	\$0.00	\$35.04	\$2,034.95
Apprenticeship & Training	12%	25.00	33.41	23.47	31.14	26.32	0.00	27.29	25.00	0.00	25.00	216.63

Liquidated Damages		<u>249.26</u>	<u>439.87</u>	<u>309.05</u>	<u>410.01</u>	<u>346.50</u>	<u>0.00</u>	<u>359.29</u>	<u>77.56</u>	<u>0.00</u>	<u>60.04</u>	<u>2,251.58</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$15, whichever is greater, per month per fund.

		Interest Charges by Fund										
Number of Delinquent Months		39	38	37	36	35	34	33	32	31	30	
Pension	Int. Rates											
	15%	\$728.83	\$1,287.14	\$880.53	\$1,136.61	\$933.85	\$0.00	\$913.01	\$140.16	\$0.00	\$87.60	\$6,107.73
Apprenticeship & Training	18%	89.86	158.69	108.56	140.13	115.13	0.00	112.56	17.28	0.00	10.80	753.01

Interest Charges		<u>818.69</u>	<u>1,445.83</u>	<u>989.09</u>	<u>1,276.74</u>	<u>1,048.98</u>	<u>0.00</u>	<u>1,025.57</u>	<u>157.44</u>	<u>0.00</u>	<u>98.40</u>	<u>6,860.74</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Account#: 48083  
Rate Code: 072

Key:  
Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions  
For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3													0.00 0.00 0.00
Murley, M XXX-XX-XXXX	1 2 3	83.00 0.00 83.00	93.00 0.00 93.00	44.50 0.00 44.50	128.00 0.00 128.00	125.00 0.00 125.00	182.00 0.00 182.00	30.00 0.00 30.00						685.50 0.00 685.50
Murley, N XXX-XX-XXXX	1 2 3						88.00 0.00 88.00	130.50 0.00 130.50		197.00 0.00 197.00	30.00 0.00 30.00			445.50 0.00 445.50
Rodriguez, M XXX-XX-XXXX	1 2 3													0.00 0.00 0.00
Ruonavara, J XXX-XX-XXXX	1 2 3	74.00 0.00 74.00	160.00 0.00 160.00											234.00 0.00 234.00
Salinas, E XXX-XX-XXXX	1 2 3	40.00 0.00 40.00	211.00 0.00 211.00	141.00 0.00 141.00										392.00 0.00 392.00
Sanchez, R XXX-XX-XXXX	1 2 3													0.00 0.00 0.00
Sears, J XXX-XX-XXXX	1 2 3													
						63.50 0.00 63.50	216.50 0.00 216.50	110.00 0.00 110.00						390.00 0.00 390.00
Simonson, B XXX-XX-XXXX	1 2 3												40.00 0.00 40.00	40.00 0.00 40.00
Simonson, G XXX-XX-XXXX	1 2 3	19.00 0.00 19.00												19.00 0.00 19.00
Simonson, Ted	1	40.00				77.00								117.00

XXX-XX	2	0.00	0.00	0.00
	3	40.00	77.00	117.00
Smith, E	1			0.00
XXX-XX	2			0.00
	3			0.00
Total Reportable Hours	1	256.00	464.00	326.00
Total Hours Reported	2	0.00	0.00	432.50
Total Reporting Exceptions	3	256.00	464.00	326.00
				432.50
				365.50
				0.00
				0.00
				379.00
				60.00
				0.00
				0.00
				40.00
				2,323.00

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.  
Account#: 48082  
Rate Code: 478

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2016

	<u>Schedule</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
Reported Hours Exceptions	D-3	274.00	0.00	14.50	151.00	121.50	189.00	304.50	255.50	72.00	0.00	0.00	0.00	1,382.00
Detail of Contributions Due or Overpaid on Reporting Exceptions														
Pension		\$1,600.16	\$0.00	\$84.68	\$881.84	\$709.56	\$1,103.76	\$1,808.73	\$1,517.67	\$427.68	\$0.00	\$0.00	\$0.00	\$8,134.08
Apprenticeship & Training		164.40	0.00	8.70	90.60	72.90	113.40	0.00	0.00	0.00	0.00	0.00	0.00	450.00

Total		\$1,764.56	\$0.00	\$93.38	\$972.44	\$782.46	\$1,217.16	\$1,808.73	\$1,517.67	\$427.68	\$0.00	\$0.00	\$0.00	\$8,584.08
Liquidated Damages	D-2	265.02	0.00	40.00	157.28	131.43	190.56	271.31	227.65	64.15	0.00	0.00	0.00	1,347.40
Interest Charges	D-2	<u>651.57</u>	<u>0.00</u>	<u>32.10</u>	<u>321.93</u>	<u>249.08</u>	<u>371.95</u>	<u>520.01</u>	<u>417.36</u>	<u>112.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,676.27</u>
Total Due or Overpaid		<u>\$2,681.15</u>	<u>\$0.00</u>	<u>\$165.48</u>	<u>\$1,451.65</u>	<u>\$1,162.97</u>	<u>\$1,779.67</u>	<u>\$2,600.05</u>	<u>\$2,162.68</u>	<u>\$604.10</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,607.75</u>

	Fund Type	Trust Fund Contribution Rates											
Pension	002	5.84	5.84	5.84	5.84	5.84	5.84	5.94	5.94	5.94	5.94	5.94	5.94
Apprenticeship & Training	012	0.60	0.60	0.60	0.60	0.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00



Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48082  
 Rate Code: 478

Schedule: D-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
 2016

Contributions Due, Schedule:	D-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Pension		\$1,600.16	\$0.00	\$84.68	\$881.84	\$709.56	\$1,103.76	\$1,808.73	\$1,517.67	\$427.68	\$0.00	\$0.00	\$0.00	\$8,134.08
Apprenticeship & Training		164.40	0.00	8.70	90.60	72.90	113.40	0.00	0.00	0.00	0.00	0.00	0.00	450.00

	LD Rates	Liquidated Damages by Fund												
Pension	15%	\$240.02	\$0.00	\$15.00	\$132.28	\$106.43	\$165.56	\$271.31	\$227.65	\$64.15	\$0.00	\$0.00	\$0.00	\$1,222.40
Apprenticeship & Training	12%	25.00	0.00	25.00	25.00	25.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00

Liquidated Damages	<u>265.02</u>	<u>0.00</u>	<u>40.00</u>	<u>157.28</u>	<u>131.43</u>	<u>190.56</u>	<u>271.31</u>	<u>227.65</u>	<u>64.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,347.40</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$15, whichever is greater, per month per fund.

	Number of Delinquent Months	Interest Charges by Fund												
		29	28	27	26	25	24	23	22	21	20	19	18	
Pension	Int. Rates													
	15%	\$580.06	\$0.00	\$28.58	\$286.60	\$221.74	\$331.13	\$520.01	\$417.36	\$112.27	\$0.00	\$0.00	\$0.00	\$2,497.75
Apprenticeship & Training	18%	71.51	0.00	3.52	35.33	27.34	40.82	0.00	0.00	0.00	0.00	0.00	0.00	178.52

Interest Charges	<u>651.57</u>	<u>0.00</u>	<u>32.10</u>	<u>321.93</u>	<u>249.08</u>	<u>371.95</u>	<u>520.01</u>	<u>417.36</u>	<u>112.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,676.27</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.

Account#: 48082

Rate Code: 478

Key:

1 Reportable Hours  
2 Hours Reported  
3 Reporting Exceptions

Detail of Reporting Exceptions  
For the Period January 2016 through December 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3	40.00 0.00 40.00		82.50 68.00 14.50	55.00 0.00 55.00									177.50 68.00 109.50
Murley, M XXX-XX-XXXX	1 2 3	40.00 0.00 40.00												40.00 0.00 40.00
Rodriguez, M XXX-XX-XXXX	1 2 3	40.00 0.00 40.00												40.00 0.00 40.00
Salinas, E XXX-XX-XXXX	1 2 3	80.00 0.00 80.00				78.00 0.00 78.00	155.00 0.00 155.00	166.50 0.00 166.50	201.00 0.00 201.00	72.00 0.00 72.00				752.50 0.00 752.50
Sanchez, R XXX-XX-XXXX	1 2 3	38.00 0.00 38.00												38.00 0.00 38.00
Simonson, B XXX-XX-XXXX	1 2 3				25.00 0.00 25.00									25.00 0.00 25.00
Simonson, J XXX-XX-XXXX	1 2 3						34.00 0.00 34.00	138.00 0.00 138.00	15.00 0.00 15.00					187.00 0.00 187.00
Simonson, R XXX-XX-XXXX	1 2 3				71.00 0.00 71.00	43.50 0.00 43.50			39.50 0.00 39.50					154.00 0.00 154.00
Smith, E XXX-XX-XXXX	1 2 3	36.00 0.00 36.00												36.00 0.00 36.00
Total Reportable Hours	1	274.00	0.00	82.50	151.00	121.50	189.00	304.50	255.50	72.00	0.00	0.00	0.00	1,450.00
Total Hours Reported	2	0.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.00
Total Reporting Exceptions	3	274.00	0.00	14.50	151.00	121.50	189.00	304.50	255.50	72.00	0.00	0.00	0.00	1,382.00

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48083  
 Rate Code: 072

Schedule: E-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2016

	Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	E-3	0.00	0.00	20.50	0.00	172.50	251.50	214.00	71.00	10.50	359.00	398.00	280.00	1,777.00
		Detail of Contributions Due or Overpaid on Reporting Exceptions												
Pension		\$0.00	\$0.00	\$119.72	\$0.00	\$1,007.40	\$1,468.76	\$1,271.16	\$421.74	\$62.37	\$2,132.46	\$2,364.12	\$1,663.20	\$10,510.93
Apprenticeship & Training		0.00	0.00	12.30	0.00	103.50	150.90	0.00	0.00	0.00	0.00	0.00	0.00	266.70

Total	\$0.00	\$0.00	\$132.02	\$0.00	\$1,110.90	\$1,619.66	\$1,271.16	\$421.74	\$62.37	\$2,132.46	\$2,364.12	\$1,663.20	\$10,777.63
Liquidated Damages	E-2	0.00	42.96	0.00	176.11	245.31	190.67	63.26	15.00	319.87	354.62	249.48	1,657.28
Interest Charges	E-2	<u>0.00</u>	<u>45.39</u>	<u>0.00</u>	<u>353.62</u>	<u>494.95</u>	<u>365.46</u>	<u>115.98</u>	<u>16.37</u>	<u>533.12</u>	<u>561.48</u>	<u>374.22</u>	<u>2,860.59</u>
Total Due or Overpaid		\$0.00	\$220.37	\$0.00	\$1,640.63	\$2,359.92	\$1,827.29	\$600.98	\$93.74	\$2,985.45	\$3,280.22	\$2,286.90	\$15,295.50

Fund Type	Trust Fund Contribution Rates												
Pension	002	5.84	5.84	5.84	5.84	5.84	5.94	5.94	5.94	5.94	5.94	5.94	5.94
Apprenticeship & Training	012	0.60	0.60	0.60	0.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48083  
 Rate Code: 072

Schedule: E-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
 2016

Contributions Due, Schedule: E-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Pension	\$0.00	\$0.00	\$119.72	\$0.00	\$1,007.40	\$1,468.76	\$1,271.16	\$421.74	\$62.37	\$2,132.46	\$2,364.12	\$1,663.20	\$10,510.93
Apprenticeship & Training	0.00	0.00	12.30	0.00	103.50	150.90	0.00	0.00	0.00	0.00	0.00	0.00	266.70

LD Rates	Liquidated Damages by Fund												
Pension	15%	\$0.00	\$0.00	\$17.96	\$0.00	\$151.11	\$220.31	\$190.67	\$63.26	\$15.00	\$319.87	\$354.62	\$249.48
Apprenticeship & Training	12%	0.00	0.00	25.00	0.00	25.00	25.00	0.00	0.00	0.00	0.00	0.00	75.00

Liquidated Damages	<u>0.00</u>	<u>0.00</u>	<u>42.96</u>	<u>0.00</u>	<u>176.11</u>	<u>245.31</u>	<u>190.67</u>	<u>63.26</u>	<u>15.00</u>	<u>319.87</u>	<u>354.62</u>	<u>249.48</u>	<u>1,657.28</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$15, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund												
	29	28	27	26	25	24	23	22	21	20	19	18	
Pension	Int. Rates	\$0.00	\$0.00	\$40.41	\$0.00	\$314.81	\$440.63	\$365.46	\$115.98	\$16.37	\$533.12	\$561.48	\$2,762.48
Apprenticeship & Training	18%	0.00	0.00	4.98	0.00	38.81	54.32	0.00	0.00	0.00	0.00	0.00	98.11

Interest Charges	<u>0.00</u>	<u>0.00</u>	<u>45.39</u>	<u>0.00</u>	<u>353.62</u>	<u>494.95</u>	<u>365.46</u>	<u>115.98</u>	<u>16.37</u>	<u>533.12</u>	<u>561.48</u>	<u>374.22</u>	<u>2,860.59</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 072

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3

Detail of Reporting Exceptions  
For the Period January 2016 through December 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3			20.50 0.00 20.50		169.00 160.00 9.00					155.00 0.00 155.00	190.00 0.00 190.00	160.00 0.00 160.00	694.50 160.00 534.50
Simonson, B XXX-XX-XXXX	1 2 3					126.00 0.00 126.00	111.50 0.00 111.50							237.50 0.00 237.50
Simonson, B XXX-XX-XXXX	1 2 3						29.50 0.00 29.50	39.50 0.00 39.50	31.00 0.00 31.00		24.00 0.00 24.00			124.00 0.00 124.00
Simonson, B XXX-XX-XXXX	1 2 3									10.50 0.00 10.50	180.00 0.00 180.00	208.00 0.00 208.00	120.00 0.00 120.00	518.50 0.00 518.50
Simonson, B XXX-XX-XXXX	1 2 3					37.50 0.00 37.50	110.50 0.00 110.50	174.50 0.00 174.50	40.00 0.00 40.00					362.50 0.00 362.50
Total Reportable Hours	1	0.00	0.00	20.50	0.00	332.50	251.50	214.00	71.00	10.50	359.00	398.00	280.00	1,937.00
Total Hours Reported	2	0.00	0.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00
Total Reporting Exceptions	3	0.00	0.00	20.50	0.00	172.50	251.50	214.00	71.00	10.50	359.00	398.00	280.00	1,777.00

Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2017

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	F-3	0.00	38.00	197.50	115.00	8.50	0.00	0.00	122.00	12.00	0.00	0.00	493.00
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Pension		\$0.00	\$225.72	\$1,173.15	\$683.10	\$50.49	\$0.00	\$0.00	\$736.88	\$72.48	\$0.00	\$0.00	\$2,941.82

Total		\$0.00	\$225.72	\$1,173.15	\$683.10	\$50.49	\$0.00	\$0.00	\$736.88	\$72.48	\$0.00	\$0.00	\$2,941.82
Liquidated Damages	F-2	0.00	33.86	175.97	102.47	15.00	0.00	0.00	110.53	15.00	0.00	0.00	452.83
Interest Charges	F-2	0.00	45.14	219.97	119.54	8.20	0.00	0.00	92.11	8.15	0.00	0.00	493.11
Total Due or Overpaid		<u>\$0.00</u>	<u>\$304.72</u>	<u>\$1,569.09</u>	<u>\$905.11</u>	<u>\$73.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$939.52</u>	<u>\$95.63</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,887.76</u>

Fund Type	Trust Fund Contribution Rates											
Pension	002	5.94	5.94	5.94	5.94	5.94	6.04	6.04	6.04	6.04	6.04	6.04

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48082  
 Rate Code: 478

Schedule: F-2

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
 2017

Contributions Due, Schedule: F-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Pension	\$0.00	\$225.72	\$1,173.15	\$683.10	\$50.49	\$0.00	\$0.00	\$736.88	\$72.48	\$0.00	\$0.00	\$0.00	\$2,941.82

LD Rates	Liquidated Damages by Fund
Pension 15%	\$0.00 \$33.86 \$175.97 \$102.47 \$15.00 \$0.00 \$0.00 \$110.53 \$15.00 \$0.00 \$0.00 \$0.00 \$0.00 \$452.83

Liquidated Damages	<u>0.00</u>	<u>33.86</u>	<u>175.97</u>	<u>102.47</u>	<u>15.00</u>	<u>0.00</u>	<u>0.00</u>	<u>110.53</u>	<u>15.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>452.83</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or \$15, whichever is greater, per month per fund.

Number of Delinquent Months	Interest Charges by Fund
Pension Int. Rates 15%	\$0.00 \$45.14 \$219.97 \$119.54 \$8.20 \$0.00 \$0.00 \$92.11 \$8.15 \$0.00 \$0.00 \$0.00 \$0.00 \$493.11

Interest Charges	<u>0.00</u>	<u>45.14</u>	<u>219.97</u>	<u>119.54</u>	<u>8.20</u>	<u>0.00</u>	<u>0.00</u>	<u>92.11</u>	<u>8.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>493.11</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.

Account#: 48082

Rate Code: 478

Key:

Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions  
For the Period January 2017 through December 2017

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Simonson, B [REDACTED] XXX-XX [REDACTED]	1 2 3				57.50 0.00 57.50									57.50 0.00 57.50
Simonson, [REDACTED] XXX- [REDACTED]	1 2 3			70.00 0.00 70.00										70.00 0.00 70.00
Simonson, R [REDACTED] XXX-XX [REDACTED]	1 2 3		38.00 0.00 38.00	127.50 0.00 127.50					122.00 0.00 122.00	12.00 0.00 12.00				299.50 0.00 299.50
Simonson, R [REDACTED] XXX-XX [REDACTED]	1 2 3				57.50 0.00 57.50	8.50 0.00 8.50								66.00 0.00 66.00
Total Reportable Hours	1	0.00	38.00	197.50	115.00	8.50	0.00	0.00	122.00	12.00	0.00	0.00	0.00	493.00
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3	0.00	38.00	197.50	115.00	8.50	0.00	0.00	122.00	12.00	0.00	0.00	0.00	493.00



Summary of Reportable Hours & Contributions  
Reporting Exceptions  
2017

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	G-3	363.00	332.00	354.00	280.50	393.50	97.50	64.00	50.50	0.00	0.00	0.00	1,935.00
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Pension		\$2,156.22	\$1,972.08	\$2,102.76	\$1,666.17	\$2,337.39	\$588.90	\$386.56	\$305.02	\$0.00	\$0.00	\$0.00	\$11,515.10

Total		\$2,156.22	\$1,972.08	\$2,102.76	\$1,666.17	\$2,337.39	\$588.90	\$386.56	\$305.02	\$0.00	\$0.00	\$0.00	\$11,515.10
Liquidated Damages	G-2	323.43	295.81	315.41	249.93	350.61	88.34	57.98	45.75	0.00	0.00	0.00	1,727.26
Interest Charges	G-2	458.20	394.42	394.27	291.58	379.83	88.34	53.15	38.13	0.00	0.00	0.00	2,097.92
Total Due or Overpaid		<u>\$2,937.85</u>	<u>\$2,662.31</u>	<u>\$2,812.44</u>	<u>\$2,207.68</u>	<u>\$3,067.83</u>	<u>\$765.58</u>	<u>\$497.69</u>	<u>\$388.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,340.28</u>

Fund Type	Trust Fund Contribution Rates											
Pension	002	5.94	5.94	5.94	5.94	5.94	6.04	6.04	6.04	6.04	6.04	6.04

Liquidated Damages and Interest Charges Due on Unpaid Contributions  
2017

Contributions Due, Schedule: G-1	January	February	March	April	May	June	July	August	September	October	November	December	Total
Pension	\$2,156.22	\$1,972.08	\$2,102.76	\$1,666.17	\$2,337.39	\$588.90	\$386.56	\$305.02	\$0.00	\$0.00	\$0.00	\$0.00	\$11,515.10

LD Rates	Liquidated Damages by Fund
Pension	15%
	\$323.43
	\$295.81
	\$315.41
	\$249.93
	\$350.61
	\$88.34
	\$57.98
	\$45.75
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$1,727.26

Liquidated Damages	<u>323.43</u>	<u>295.81</u>	<u>315.41</u>	<u>249.93</u>	<u>350.61</u>	<u>88.34</u>	<u>57.98</u>	<u>45.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,727.26</u>
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Note: Liquidated damages are calculated at the percentage rate as shown above or 15, whichever is greater, per month per fund.

		Interest Charges by Fund											
Number of Delinquent Months		17	16	15	14	13	12	11	10	9	8	7	6
Pension	Int. Rates												
	15%	\$458.20	\$394.42	\$394.27	\$291.58	\$379.83	\$88.34	\$53.15	\$38.13	\$0.00	\$0.00	\$0.00	\$0.00
													\$2,097.92

Interest Charges	<u>458.20</u>	<u>394.42</u>	<u>394.27</u>	<u>291.58</u>	<u>379.83</u>	<u>88.34</u>	<u>53.15</u>	<u>38.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,097.92</u>
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Note: Interest is charged at the rate shown above on a per annum basis from the 15th of the month following the period listed above for which hours were worked until July 15, 2018.

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
Lundeen Simonson, Inc.

Account#: 48083

Rate Code: 072

Key:

Reportable Hours

Hours Reported

Reporting Exceptions

1  
2  
3

Detail of Reporting Exceptions  
For the Period January 2017 through December 2017

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3	106.00 0.00 106.00												106.00 0.00 106.00
Simonson, B XXX-XX-XXXX	1 2 3	38.00 0.00 38.00	81.50 0.00 81.50	112.50 0.00 112.50			11.50 0.00 11.50							243.50 0.00 243.50
Simonson, B XXX-XX-XXXX	1 2 3		32.00 0.00 32.00	61.00 0.00 61.00	105.00 0.00 105.00	96.00 0.00 96.00								294.00 0.00 294.00
Simonson, R XXX-XX-XXXX	1 2 3	148.00 0.00 148.00	105.00 0.00 105.00	68.00 0.00 68.00	120.00 0.00 120.00	165.50 0.00 165.50	86.00 0.00 86.00	64.00 0.00 64.00	50.50 0.00 50.50					807.00 0.00 807.00
Simonson, R XXX-XX-XXXX	1 2 3	71.00 0.00 71.00	113.50 0.00 113.50	112.50 0.00 112.50	55.50 0.00 55.50	132.00 0.00 132.00								484.50 0.00 484.50
Total Reportable Hours	1	363.00	332.00	354.00	280.50	393.50	97.50	64.00	50.50	0.00	0.00	0.00	0.00	1,935.00
Total Hours Reported	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reporting Exceptions	3	363.00	332.00	354.00	280.50	393.50	97.50	64.00	50.50	0.00	0.00	0.00	0.00	1,935.00

Trust Fund: Washington Idaho Cement Masons Employers Retirement Trust Fund

Employer: Lundeen Simonson, Inc.  
Account #'s: 48082 & 48083

Summary of Reporting Exceptions, Liquidated Damages  
And Interest Due

March 2015 through May 2018

<u>Year</u> <u>Account#</u>	<u>Schedule</u>	<u>Hours</u> <u>Exceptions</u>	<u>Contributions</u> <u>Exceptions</u>	<u>Liquidated</u> <u>Damages</u>	<u>Interest</u>	<u>Total</u>
2015						
48082		0.00	0.00	0.00	0.00	0.00
48083	B-1	(874.00)	(5,628.56)	0.00	0.00	(5,628.56)
2016						
48082		0.00	0.00	0.00	0.00	0.00
48083	C-1	<u>(899.50)</u>	<u>(5,623.03)</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,623.03)</u>
		<u>(1,773.50)</u>	<u>\$ (11,251.59)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (11,251.59)</u>

Breakdown by Fund:

	<u>Overpaid</u>
Retirement Fund	\$ (10,391.19)
Apprenticeship Training	<u>(860.40)</u>
Total	<u>\$ (11,251.59)</u>

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48083  
 Rate Code: 072

Schedule: B-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2015

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions													
B-2			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-874.00	-874.00
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Pension			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$5,104.16	-\$5,104.16
Apprenticeship & Training			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-524.40	-524.40
Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$5,628.56	-\$5,628.56
Total Due or Overpaid			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$5,628.56</u>	<u>-\$5,628.56</u>
Fund Type Trust Fund Contribution Rates													
Pension	002		5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84	5.84
Apprenticeship & Training	012		0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60

Account#: 48083

Rate Code: 072

Key:

Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions  
For the Period March 2015 through December 2015

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3												86.00 176.00 -90.00	86.00 176.00 -90.00
Murley, M XXX-XX-XXXX	1 2 3												100.00 190.00 -90.00	100.00 190.00 -90.00
Rodriguez, M XXX-XX-XXXX	1 2 3												0.00 180.00 -180.00	0.00 180.00 -180.00
Salinas, E XXX-XX-XXXX	1 2 3												0.00 182.00 -182.00	0.00 182.00 -182.00
Sanchez, R XXX-XX-XXXX	1 2 3												40.00 190.00 -150.00	40.00 190.00 -150.00
Smith, E XXX-XX-XXXX	1 2 3												0.00 182.00 -182.00	0.00 182.00 -182.00
Total Reportable Hours	1			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226.00	226.00
Total Hours Reported	2			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00	1,100.00
Total Reporting Exceptions	3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-874.00	-874.00

Washington-Idaho Cement Masons Employers Retirement Trust Fund  
 Lundeen Simonson, Inc.  
 Account#: 48083  
 Rate Code: 072

Schedule: C-1

Summary of Reportable Hours & Contributions  
 Reporting Exceptions  
 2016

Schedule	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reported Hours Exceptions	C-2	-274.00	0.00	0.00	-55.00	-76.00	-155.00	-166.50	-101.00	-72.00	0.00	0.00	-899.50
Detail of Contributions Due or Overpaid on Reporting Exceptions													
Pension		-\$1,600.16	\$0.00	\$0.00	-\$321.20	-\$443.84	-\$905.20	-\$989.01	-\$599.94	-\$427.68	\$0.00	\$0.00	-\$5,287.03
Apprenticeship & Training		-164.40	0.00	0.00	-33.00	-45.60	-93.00	0.00	0.00	0.00	0.00	0.00	-336.00
Total		-\$1,764.56	\$0.00	\$0.00	-\$354.20	-\$489.44	-\$998.20	-\$989.01	-\$599.94	-\$427.68	\$0.00	\$0.00	-\$5,623.03
Total Due or Overpaid		<u>-\$1,764.56</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$354.20</u>	<u>-\$489.44</u>	<u>-\$998.20</u>	<u>-\$989.01</u>	<u>-\$599.94</u>	<u>-\$427.68</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$5,623.03</u>
Trust Fund Contribution Rates													
Fund Type		5.84	5.84	5.84	5.84	5.84	5.84	5.94	5.94	5.94	5.94	5.94	
Pension	002												
Apprenticeship & Training	012	0.60	0.60	0.60	0.60	0.60	0.60	0.00	0.00	0.00	0.00	0.00	

Account#: 48083

Rate Code: 072

Key:  
Reportable Hours 1  
Hours Reported 2  
Reporting Exceptions 3

Detail of Reporting Exceptions  
For the Period January 2016 through December 2016

Employee Name SSN	Key	January	February	March	April	May	June	July	August	September	October	November	December	Total
Johnson, M XXX-XX-XXXX	1 2 3	82.50 122.50 -40.00			74.50 129.50 -55.00									157.00 252.00 -95.00
Murley, M XXX-XX-XXXX	1 2 3	102.00 142.00 -40.00												102.00 142.00 -40.00
Rodriguez, M XXX-XX-XXXX	1 2 3	0.00 40.00 -40.00												0.00 40.00 -40.00
Salinas, E XXX-XX-XXXX	1 2 3	0.00 80.00 -80.00				40.00 116.00 -76.00	44.50 199.50 -155.00	0.00 166.50 -166.50	0.00 101.00 -101.00	0.00 72.00 -72.00				84.50 735.00 -650.50
Sanchez, R XXX-XX-XXXX	1 2 3	0.00 38.00 -38.00												0.00 38.00 -38.00
Smith, E XXX-XX-XXXX	1 2 3	0.00 36.00 -36.00												0.00 36.00 -36.00
Total Reportable Hours	1	184.50	0.00	0.00	74.50	40.00	44.50	0.00	0.00	0.00	0.00	0.00	0.00	343.50
Total Hours Reported	2	458.50	0.00	0.00	129.50	116.00	199.50	166.50	101.00	72.00	0.00	0.00	0.00	1,243.00
Total Reporting Exceptions	3	-274.00	0.00	0.00	-55.00	-76.00	-155.00	-166.50	-101.00	-72.00	0.00	0.00	0.00	-899.50